

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION - DETROIT**

IN THE MATTER OF:

Michigan Medical Group, P.C.¹,

Debtor.

Bankruptcy Case No. 23-50240
Hon. Mark A. Randon
Chapter 11
Subchapter V

**COMBINED PLAN OF REORGANIZATION OF
MICHIGAN MEDICAL GROUP, P.C. AND NAJAM SYED**

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¹ The Debtors in these jointly administered cases include Michigan Medical Group, P.C. (Bankr. Case No. 23-50240) and Najam Syed (Bankr. Case No. 23-50241).

INTRODUCTION

The Debtors propose this Plan for the resolution of outstanding claims against Michigan Medical Group, P.C. ("MMG") and Najam Syed ("Dr. Syed") (collectively the "Debtors") pursuant to the Bankruptcy Code. Capitalized terms used herein and not otherwise defined shall have the meanings ascribed to such terms in Article 1.2 hereof. The Debtors are the proponents of the Plan under Bankruptcy Code sections 1189(a) and 1129.

ARTICLE I **DEFINITIONS, RULES OF INTERPRETATION AND** **COMPUTATION OF TIME**

1.1 **Scope of Definitions; Rules of Construction:** For the purposes of the Plan, except as expressly provided or unless the context otherwise requires, all capitalized terms not otherwise defined shall have the meaning ascribed to them in this Article I of the Plan. Any term used in the Plan that is not defined in this Article I of the Plan, but is defined in the Bankruptcy Code or the Bankruptcy Rules (as defined below) shall have the meaning ascribed to such term in the Bankruptcy Code or the Bankruptcy Rules as the case shall be. Whenever the context requires, such terms shall include the plural as well as the singular number, the masculine gender shall include the feminine and the feminine gender shall include masculine. For purposes of the Plan, the following terms shall have the meaning set forth below, unless the context requires otherwise.

1.2 **Definitions:**

1.2.1 "Administrative Claim" means Allowed Claims for costs and expenses of administration of this Chapter 11 case allowed under §§ 503(b) and 507(a)(2) of the Bankruptcy Code.

1.2.2 "Administrative Creditor" means a holder of an Administrative Claim.

1.2.3 "Allowed Claim" or "Allowed Interest" means any Claim for which a proof of claim has been filed prior to the Bar Date or that is scheduled and not listed as disputed, contingent, or unliquidated, and to which no objection has been timely filed; or any claim as to which an objection has been resolved by a Final Order of the Court establishing the priority and amount of such claim.

1.2.4 "Article" refers to a specific article of this Plan.

1.2.5 “Avoidance Actions” means Causes of Action of the Debtors, Estates or the Reorganized Debtors arising under Chapter 5 and any related sections of the Bankruptcy Code, including without limitation, §§ 502, 510, 541, 544, 545, 547, 548, 549, 550 and 553 of the Bankruptcy Code, or under related state or federal statutes and common law, including fraudulent transfer laws, whether or not litigation is commenced to prosecute such Cause of Action.

1.2.6 “Ballot” means the official bankruptcy form no. 314 adopted for this Case or a document prepared to substantially conform to same which was distributed to all Creditors and parties-in-interest in connection with the solicitation of votes for or against the Plan.

1.2.7 “Bankruptcy Code” or “Code” means the Bankruptcy Reform Act of 1978, as amended (11 U.S.C. §§101, *et seq.*).

1.2.8 “Bankruptcy Court” or “Court” means the United States Bankruptcy Court for the Eastern District of Michigan, Southern Division, and any court having jurisdiction to hear appeals therefrom.

1.2.9 “Bankruptcy Rules” or “Rules” means the Federal Rules of Bankruptcy Procedure, as promulgated by the Supreme Court that became effective on August 1, 1991, and any amendments thereto. To the extent applicable, Bankruptcy Rules also refers to the Local Rules of the U.S. District Court for the Eastern District of Michigan, as amended and the Local Bankruptcy Rules for the Eastern District of Michigan, as amended.

1.2.10 “Bar Date” means the date established by the Bankruptcy Court for the filing of any Claims.

1.2.11 “Business Day” means any day, other than a Saturday, Sunday or “Legal Holiday,” as that term is defined in Bankruptcy Rule 9006(a).

1.2.12 “Cases” means, collectively, the bankruptcy cases currently pending before the Bankruptcy Court entitled *In re Michigan Medical Group, P.C.*, Case No. 23-50240-MAR and *In re Najam Syed*, Case No. 23-50241-MAR.

1.2.13 “Causes of Action” means all Claims, rights and causes of action belonging to the Debtors and upon confirmation or Reorganized Debtors, including without limitation, Avoidance Actions and any related Claims and actions arising under such sections of the Bankruptcy Code by operation of law or otherwise; any claims or Causes of Action against any third parties and any and all proceeds of the foregoing.

1.2.14 “Claim” means any right to payment, whether or not such right is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured or unsecured, or any right to an equitable remedy for breach of performance if such breach gives rise to a right to payment, whether or not such right to an equitable remedy is reduced to judgment, fixed, contingent, matured, unmatured, disputed, undisputed, secured or unsecured.

1.2.15 “Claimant” means any individual or entity which has a valid Claim as defined herein.

1.2.16 “Class” means a class of holders of Claims or Interests described in Article III of this Plan.

1.2.17 “Confirmation Date” means the date upon which the Bankruptcy Court enters an order confirming this Plan in accordance with the provisions of Chapter 11 of the Bankruptcy Code.

1.2.18 “Confirmation Hearing” means the hearing conducted by the Bankruptcy Court to consider the confirmation of this Plan.

1.2.19 “Confirmation Order” means the Order entered confirming this Plan pursuant to § 1191 of the Code.

1.2.20 “Contested Claim” or “Contested Interest” means any Claim or Interest as to which the Debtors or any other party in interest has interposed an objection or commenced an adversary proceeding in accordance with the Bankruptcy Code, Bankruptcy Rules and this Plan, which objection has not been determined by a Final Order.

1.2.21 “Creditor” means any holder of a Claim against either of the Debtors.

1.2.22 “Debtors” means, collectively, Michigan Medical Group, P.C. and Najam Syed.

1.2.23 “Debtors-In-Possession” means the Debtors in their capacities as debtors-in-possession as term as defined in the Bankruptcy Code in the Bankruptcy Case.

1.2.24 “Disallowed” means (a) a Claim or Interest or any portion thereof, that has been disallowed by a Final Order or a settlement, (b) a Claim or Interest

or any portion thereof that is listed in either of the Debtor's Schedules at zero or as contingent, disputed, or unliquidated and as to which a Bar Date has been established but no Proof of Claim has been timely filed or deemed timely filed with the Bankruptcy Court pursuant to either the Bankruptcy Code or any Final Order of the Bankruptcy Court or otherwise deemed timely filed under applicable law, or (c) a Claim or Interest or any portion thereof that is not listed in either of the Debtor's Schedules and as to which a Bar Date has been established but no Proof of Claim has been timely filed or deemed timely filed with the Bankruptcy Court pursuant to either the Bankruptcy Code or any Final Order of the Bankruptcy Court or otherwise deemed timely filed under applicable law.

1.2.25 "Effective Date" means the date that is one (1) day after the Confirmation Order becomes a Final Order.

1.2.26 "Estates" means the bankruptcy estates of the Debtors created pursuant to §§ 541 and 1186 of the Bankruptcy Code.

1.2.27 "Final Order" means an Order of the Bankruptcy Court as to which (i) the time for appeal has expired and no appeal has been timely taken; or (ii) any timely appeal has been finally determined or dismissed; or (iii) an appeal has been timely taken but such order has not been stayed within fourteen (14) days after the filing of such appeal.

1.2.28 "Governmental Unit" has the meaning ascribed to it in § 101(27) of the Bankruptcy Code.

1.2.29 "Holder" means a Person holding a Claim, Interest, or Lien, as applicable. Plan.

1.2.30 "Impaired" means a Claim treated under this Plan, unless the Plan:

A. leaves unaltered the legal, equitable, and contractual rights to which such Claim or Interest entitles the holder of such Claim or Interest; or notwithstanding any contractual provision or applicable law that entitles the holder of such Claim or Interest to demand or receive accelerated payment of such Claim or Interest after the occurrence of a default

B. cures any such default (other than defaults relating to (i) any penalty interest rate or provision arising from a non-monetary default by the Debtor; (ii) the solvency or financial condition of the Debtors or (iii) the commencement of this Case) that occurred before or after the commencement of the Case;

C. reinstates the maturity of such Claim or Interest as such maturity existed before such default;

D. compensates the holder of such Claim or Interest for any damages incurred as a result of any reasonable reliance on such contractual provision or such applicable law; and

E. does not otherwise alter the legal, equitable or contractual rights to which such Claim or Interest entitles its holder.

1.2.31 “Insider” means a current or former director, shareholder, officer, partner, person in control, relative of a director, officer, partner or person in control of the Debtors or a corporation or entity in which an Insider of the Debtors is an Insider.

1.2.32 “Interest” means an equity interest in the Debtors as defined in § 101(16) of the Code.

1.2.33 “Interest Rate” means (a) with respect to Claims entitled to interest under § 506 of the Bankruptcy Code and this Plan and having an applicable contractual rate of interest evidenced by a writing signed by an executive officer of the Debtors the lowest rate of interest provided in such contract, without regard to any default by the Debtors, (b) with respect to all other Claims entitled to interest under the Bankruptcy Code and this Plan, the applicable statutory rate for such Claims or, if no statutory rate exists, 1.0% per year, or (c) with respect to (a) or (b) such other interest rate as may be determined by a Final Order of the Bankruptcy Court.

1.2.34 “Lien” means any security interest, lien, tax lien, mortgage, encumbrance, common law or statutory lien, charge against, or an interest in property to secure payment of a debt or performance of an obligation. “Lien” shall be defined as, and interpreted in, as broad a manner as possible.

1.2.35 “Petition Date” means November 22, 2023, the date that the Debtors filed their Chapter 11 voluntary petitions which commenced the Cases.

1.2.36 “Person” has the meaning given to it under § 101(41) of the Bankruptcy Code.

1.2.37 “Plan” means this Plan, as it may be altered, amended or modified from time to time.

1.2.38 “Priority Claim” means a Claim under or entitled to priority under any of the following sections of the Code: §§ 507(a)(4), 507(a)(5), or 507(a)(8).

1.2.39 “Pro Rata” means, at any time, the proportion that the face amount of a Claim in a particular Class bears to the aggregate face amount of all Claims (including disputed or Contested Claims) in such Class, unless the Plan expressly provides otherwise.

1.2.40 “Professional Fees” means the fees and reimbursement for disbursements owed to attorneys, accountants, or other professionals whose employment has been approved by the Bankruptcy Court.

1.2.41 “Proponents” mean the Debtors, the proponents of this Plan.

1.2.42 “Reorganized Debtors” means Michigan Medical Group, P.C. and Najam Syed on and after the Effective Date.

1.2.43 “Section” refers to a specific section or subsection of this Plan, unless otherwise set forth herein.

1.2.44 “Secured Claim” means a Claim secured by a Lien on property in which the estate has an interest but only to the extent of the value of the Creditor's interest in the estate's interest in the property as of the Petition Date.

1.2.45 “Unimpaired” or “Unimpaired Claim” means a Claim treated under this Plan that leaves unaltered the legal, equitable, and contractual rights of such Claim.

1.2.46 “Unsecured Claim” means a Claim that is not a Secured Claim and is not an Administrative Claim or a Priority Claim.

1.3 **Rules of Interpretation:** For purposes of the Plan:

1.3.1 Any reference in the Plan to a contract, instrument, release, indenture, or other agreement or document being in a particular form or on particular terms and conditions means that such document shall be substantially on such terms and conditions.

1.3.2 Any reference in the Plan to an existing document or exhibit filed or to be filed means such document or exhibit as it may have been or may be amended, modified or supplemented.

1.3.3 The words “herein” and “hereto” refer to the Plan in its entirety rather than to a particular portion of the Plan unless expressly stated otherwise.

1.3.4 Captions and headings to Articles and Sections are inserted for convenience of reference only and are not intended to be a part of or effect the interpretation of the Plan.

1.3.5 The rules of construction set forth in § 102 of the Bankruptcy Code and in the Bankruptcy Rules shall apply.

1.4 **Computation of Time:** In computing any period of time prescribed or allowed by the Plan, the provisions of Bankruptcy Rule 9006(a) shall govern. If the Effective Date or any other date on which a transaction or distribution may occur under the Plan occurs on a day that is not a Business Day, the transactions or distributions contemplated by the Plan to occur on such day shall instead occur on the next business day following such non-business day.

1.5 **Governing Law:** Unless a rule of law or procedure is supplied by federal law (including the Bankruptcy Code and Bankruptcy Rules), the laws of the State of Michigan shall govern the construction and implementation of the Plan and any agreements, documents and instruments executed in connection with the Plan.

1.6 **Exhibits:** All exhibits are incorporated into and are a part of this Plan as if set forth in full herein, and, to the extent not annexed hereto, such exhibits shall be filed with the Bankruptcy Court. Upon its filing, the Exhibit may be inspected in the office of the Clerk of the Bankruptcy Court or its designee during normal business hours or at the Bankruptcy Court website for a fee at <http://ecf.mieb.uscourts.gov>. The exhibits may also be requested, in writing, from the Debtors’ counsel. All exhibits may be revised prior to the Confirmation Date by the filing of the revised exhibits with the Bankruptcy Court, so long as the revised exhibits are substantially in conformance with the terms of this Plan. The exhibits are an integral part of the Plan, and entry of the Confirmation Order by the Bankruptcy Court shall constitute an approval of the exhibits.

1.7 **Estimates of Claims:** Unless expressly stated otherwise, nothing herein shall be deemed an admission by the Debtors or to otherwise prejudice the Debtors in any claims objection or Cause of Action. All estimates of Causes of Action and claims amounts listed in this Plan are current estimates only. All claim amounts and classifications remain subject to the Claims objection process as forth herein.

ARTICLE II

BRIEF BACKGROUND

This section provides a brief overview and history of the Debtors' business operations and summarizes the events leading up to the filing of the Cases and certain key events in the Cases. Creditors and other parties in interest may disagree with statements contained in this Article; however, it is for informational purposes only and shall not be deemed accurate or have preclusive effect in any future proceeding.

2.1 History of the Debtors and Distributions to be made under this Plan

2.1.1 Organized in 2001, MMG is a medical practice located in Taylor, Michigan that specializes in internal medicine. MMG's sole shareholder is Dr. Syed. The Debtors take great pride in their ability to service the community and patients, many of whom receive government assistance.

2.1.2 The majority of the Debtors' value arises from MMG's ongoing operations and ability to continue to provide services to patients. Prior to filing, Dr. Syed was the owner of a related entity called Michigan Medical Associates, P.C. ("MMA"). MMA was a financial drain on the resources of the Debtors. Also, MMA took Dr. Syed's time away from running MMG in order to try and rehabilitate MMA. MMA was closed on December 15, 2023 even though the Debtors spent considerable resources attempting to rehabilitate it. The Subchapter V bankruptcy was necessary to focus on the success of MMG and the Debtors to address outstanding amounts owed to the SBA, Chase Bank, Internal Revenue Service, the State of Michigan, and business loans.

2.1.3 Dr. Syed was born in India. As a young man, he focused on his studies and attended J.J.M. Medical College. In 1991, Syed came to the United States to pursue a career in medicine. In 1992, he completed his E.C.F.M.G certification. Dr. Syed did two years of surgical residency in 1992 through 1994. During 1996 through 1999, he did a three-year internal medicine residency. In 1999, Dr. Syed was board certified in internal medicine. Since that time, Dr. Syed has been in private practice. In 2001, he opened the practice at MMG. Dr. Syed currently receives income through MMG. He receives gross wages totaling \$22,730.00 per month and fringe benefits including health insurance. This compensation has remained consistent prior to the Petition Date and is expected to remain consistent after the Effective Date.

2.1.4 MMG has more than 6,000 patients and is focused on providing high quality comprehensive medical care. This includes outpatient and in hospital care. Dr. Syed has privileges and rounds in three Corwell Hospitals located at Wayne,

Taylor, and Dearborn. His practice provides care for both working class and indigent patients.

2.2 Liquidation Analysis

2.2.1 The Liquidation Analysis of MMG is attached to this Plan as **Exhibit A1**. In the event that the Plan is not accepted by the Creditors or is not otherwise confirmed by the Bankruptcy Court, the Debtors believe Impaired Classes of Creditors will be paid less than what they will receive under the Plan.

2.2.2 The Liquidation Analysis of Dr. Syed is attached to this Plan as **Exhibit A2**. In the event that the Plan is not accepted by the Creditors or is not otherwise confirmed by the Bankruptcy Court, the Debtors believe Impaired Classes of Creditors will be paid less than what they will receive under the Plan.

2.2.2 All values contained in the Liquidation Analyses are based on good faith estimates using information currently available to the Debtors. The estimates contained therein have not been subject to audit and the Debtors' assets have not been formally appraised for purposes of the Liquidation Analyses. The estimates shall in no way be construed to constitute binding guaranties, representations, or warranties and are subject to revision at any time.

2.2.3 The values for the Debtors' assets are based upon reasonable estimates of the values as carried on the Debtors' books and records. In establishing the values, the Debtors have considered the size, age, physical condition, and location of the assets and the anticipated sale of substantially all of the Debtors' assets.

2.2.4 It is also noteworthy that upon a liquidation of the Debtors' assets, there may be significant penalties and adjustments. The amounts contained in the Liquidation Analyses are conservative estimates, but the adjustments may be much higher.

2.3 Pre-Petition Financial Reports and Post-Confirmation Financial Projections

2.3.1 Dr. Syed has attached as **Exhibit B** his tax returns for 2020, 2021, and 2022. His 2023 tax returns are not completed because they are not due as of the date of filing of this Plan. Dr. Syed have attached as **Exhibit C** a summary of post-confirmation financial projections for the time July 1, 2024 through July 31, 2029.

2.3.2 MMG has attached as **Exhibit D** a summary of post-confirmation

financial projections for the time July 1, 2024 through July 31, 2029.

2.4 **Ballot**

2.4.1 The ballot to accept or reject this Plan is attached hereto as **Exhibit E**. Pursuant to the Court's *Order Establishing Deadlines and Procedures In The Jointly Administered Cases of Small Business Debtors Who Have Elected To Have Subchapter V Case Of Chapter 11* Apply the deadline to return ballots is March 25, 2024.

ARTICLE III
ADMINISTRATIVE AND PRIORITY CLAIMS

Administrative Creditors and Priority Creditors shall be paid on account of their respective Administrative and Priority Claims in accordance with the provisions set forth below:

3.1 **GROUP I.**

3.1.1 The Claims of Group I shall consist of all Administrative Claims, including any taxes that qualify as Administrative Claims. The Allowed Claims of this Group shall be paid the full amount of their Claims on such date as may be mutually agreed upon between the Debtors and the particular claimant, or, if no such date is agreed upon, the later of (i) the Effective Date, (ii) the date by which payment would be due in the ordinary course of business between the Debtors and such Administrative Creditor, or (iii) the date on which the Bankruptcy Court enters its order, if necessary, approving the Debtors' payment of such expenses. All Professional Fees that are the subject of pending fee applications before the Bankruptcy Court, or that have already been allowed by the Bankruptcy Court but which remain unpaid as of the Effective Date, unless otherwise agreed by such professionals, shall be paid in full, in cash, (i) on the Effective Date, or (ii) within seven (7) days after a Final Order of the Bankruptcy Court has been entered authorizing their payment, whichever is later.

3.1.2 The Bar Date for asserting any Administrative Claim is fourteen (14) days after the Confirmation Date. Any Administrative Claim first asserted after the date that is fourteen (14) days after the Confirmation Date shall be deemed Disallowed and shall not be entitled any payment under this Plan. The objection procedures in Article X of this Plan are applicable to any filed Administrative Claim.

3.1.3 The Debtors have estimated Administrative Claim expenses as follows (i) Stevenson & Bullock, P.L.C.-\$105,000.00; (ii) Subchapter V Trustee-

\$10,000.00; and (iii) Patient Care Ombudsman - \$5,000.00.

3.2. **GROUP II.**

3.2.1 The Claims of Group II shall consist of all Allowed Claims, if any, that are entitled to Priority under § 507(a)(8) of the Code.

3.2.2 Any payments made to Allowed Claims of Group II shall first be applied to the trust fund portion of taxes, including any trust fund recovery penalties.

3.2.3 The Internal Revenue Service (the “IRS”) is estimated to hold an Allowed Claim in the case of MMG that is entitled to Priority under § 507(a)(8) in the amount of \$154,008.09. This claim will receive payments from the Debtors and be paid in full within (60) months of the Petition Date with accrued interest at 4.0% annually, beginning on the Effective Date, and accruing interest until paid in full in the total amount of \$3,230.71 per month.

3.2.4 The IRS is estimated to hold an Allowed Claim in the case of Dr. Syed that is entitled to Priority under § 507(a)(8) in the amount of \$81,222.00. This claim will receive payments from the Debtors and be paid in full within (60) months of the Petition Date with accrued interest at 4.0% annually, beginning on the Effective Date, and accruing interest until paid in full in the total amount of \$1,703.84 per month.

3.2.5 The State of Michigan is estimated to hold an Allowed Claim in the Case of MMG that is entitled to Priority under § 507(a)(8) in the amount of \$71,000.00. This claim will receive payments from the Debtors and be paid in full within (60) months of the Petition Date with accrued interest at 4.0% annually beginning on the Effective Date, and accruing interest until paid in full in the total amount of \$1,489.40 per month.

3.2.5 The State of Michigan is estimated to hold an Allowed Claim in the Case of Dr. Syed. that is entitled to Priority under § 507(a)(8) in the amount of \$3,000.00. This claim will receive payments from the Debtors and be paid in full within (60) months of the Petition Date with accrued interest at 4.0% annually beginning on the Effective Date, and accruing interest until paid in full in the total amount of \$62.93 per month.

3.2.4 The Debtors shall have the right to challenge any Priority Claim through the claims objection process set forth in Article X, which challenge may include but is not limited to a challenge to any penalty portion of such Claim, the

amount and the value of the property which forms the basis for any assessment of taxes and the computation of the tax. The right to challenge these claims shall include, without limitation, an objection to the assessment of the Debtors' property that may or may not have been made by the respective taxing authority.

3.2.5 To the extent that an objection is filed, the Debtors shall not be obligated to pay any Allowed Priority Claim until a determination of the amount of the Priority Claim has been made by the Bankruptcy Court. Payments to these Priority Claims that are ultimately allowed shall commence on the first business day of the calendar quarter following the Court's final determination of the allowability of all of the Claims in this Class.

3.2.6 Provided that the Debtors are making all payments required under the Plan, any taxing authority shall not pursue any further collection efforts, including the issuance of levies, seizure of assets, imposition of trust fund recovery penalties and assessments and filing of Liens against any party who may also be liable to pay or satisfy Tax Claims. If Claimants of this Group seize assets or collect funds from any non-debtor party, the Debtors may reduce their payments under the Plan, in their discretion, by the amount of funds seized.

ARTICLE IV **DESIGNATION AND TREATMENT OF CLASSES OF CLAIMS AND** **INTERESTS**

The Plan divides Claims and Interests into classes and treats them as follows:

4.1 **Class I:** This Class shall receive payments and treats the Allowed Secured Claim of JP Morgan Chase Bank, NA ("Chase"). Chase shall possess an Allowed Secured Claim in the amount of \$193,221.79 against the MMG's assets to the extent set forth in their security instruments and UCC-1 financing statement filed with the state of Michigan Department of State. Chase shall be paid \$3,558.47 per month for 60 months starting on the Effective Date, including 4.00% per annum until paid in full. There shall be no penalty for prepayment to Chase. The remaining amount owed to Chase will be treated as a general unsecured claim and shall be treated as a Class V holder of an Allowed Unsecured Claim. The fair market value of the assets of MMG is \$193,221.79 pursuant to MMG's Schedule A.

This Class is Impaired.

4.2 **Class II:** This class shall not receive payment and treats the claim of Timberland Bank ("Timberland"). Timberland shall possess an Allowed Unsecured Claim in the amount of \$288,000.00. Pursuant to 11 U.S.C. § 1123(b)(5), the secured

claim of Timberland shall be “crammed” down to the sum of zero and 00/100 (\$0.00) dollars, as no equity exists in the subject property to secure the secured claim of Timberland. Timberland’s Claim shall therefore be treated as an Unsecured Claim and shall be treated in Class V. Timberland will not hold a security interest pursuant to their security instruments and UCC-1 filing statement filed with the state of Michigan Department of State.

This Class is Impaired.

4.3 **Class III:** This class shall not receive payment and treats the claim of the U.S. Small Business Administration (“SBA”). SBA shall possess and Allowed Unsecured Claim in the amount of \$2,798,986.80. Pursuant to 11 U.S.C.(b)(5), the secured claim of the SBA shall be “crammed” down to the sum of zero and 00/100 (\$0.00) dollars, as no equity exists in the subject property to secure the secured claim of the SBA. The SBA’s Claim shall therefore be treated as an Unsecured Claim and shall be treated in Class V. The SBA will not hold a security interest pursuant to their security instruments and UCC-1 filing statement filed with the State of Michigan Department of State.

This Class is Impaired.

4.4 **Class IV:** This Class shall receive payments and treats the Allowed Secured Claims of The State Bank. The State Bank shall possess three (3) Allowed Secured Claims on Dr. Syed’s personal residence located at 6130 Mabenwoods Land, Canton, MI 48187 the (“Residence”). First is a Mortgage in the amount of \$804,185.00. Second is a second mortgage in the amount of \$330,000.00. Third is a HELOC in the amount of \$158,543.00. The fair value of the residence is \$1,289,600.00 without regard for any costs of sale or related fees. No portion of The State Bank Claims are unsecured. No other creditor has a secured claim against the Residence. The State Bank’s claims have continued to be paid prior to and since the Petition Date, and the claims are current and not delinquent in any matter. Dr. Syed shall continue to pay, or cause to be paid, the State Bank throughout the term of the plan in the monthly amounts due and owing when due and owing.

This Class is Unimpaired.

4.5 **Class V:** Class V consists of the Holders of Allowed Unsecured Claims against the Debtors. Neither pre-confirmation interest nor post-confirmation interest on Allowed Class V Claims will be paid. A Creditor in this Class shall receive a pro rata distribution incident to its Allowed Unsecured Claim based on four (4) payments each year by the Debtors of \$5,000.00 for five (5) years. The first quarterly payment shall be due on or before March 1st. The second quarterly payment will be

due on or before June 1st. The third quarterly payment will be due on or before September 1st. The fourth quarterly payment will be due on or before December 1st. Payments will begin on September 1, 2024 and such payments shall continue to be made as described above until the earlier occurs of (i) the respective Claim is paid in full; or (ii) July 31, 2029.

This Class is Impaired.

4.6 **Class VI:** This Class will not receive payments and consists of the Interests of the equity security holders in Michigan Medical Group, P.C. Dr. Syed is the sole Interest Holder of Michigan Medical Group, P.C. Upon the occurrence of the Effective Date, Dr. Syed shall retain his Interest in Michigan Medical Group, P.C.

This Class is Unimpaired.

ARTICLE V
MEANS OF EXECUTION OF THE PLAN

5.1 **The Reorganized Debtors:** On the Effective Date, all of MMG's and Dr. Syed's rights, titles, and interests in and to all of his property shall revert in the Reorganized Debtors free and clear of any claims or interests, including liens, except as expressly provided in this Plan. MMG and Dr. Syed shall be discharged from his respective statuses as "debtor" and his affairs and business shall be thereafter conducted by the Reorganized Debtors without Court supervision, except as may be governed by this Plan. If MMG and Dr. Syed's bankruptcy case is converted to Chapter 7, all property vested in the Reorganized Debtors will revert and become property of the Chapter 7 estate.

5.2 **Professional Fees of the Debtors and Reorganized Debtors:** Any services performed or expenses incurred by any professional on behalf of the Debtors or Reorganized Debtors with respect to these Cases after the Confirmation Date, shall not be subject to the prior review and approval of the Bankruptcy Court and, notwithstanding any provision of the Bankruptcy Code or Rules, including, without limitation, Fed. R. Bankr. P. 2016, after the Confirmation Date, no professional shall be required to disclose payments from the Debtors or Reorganized Debtors to the Bankruptcy Court or the United States Trustee. All fees and expenses arising after the Confirmation Date shall be billed directly to the Reorganized Debtors as the case may be.

5.3 **Change of Address:** In order to ensure that it receives its distribution, each Creditor must advise the Reorganized Debtors of any change in address. Absent any such notification, the Reorganized Debtors will send payments

to the address listed on the Matrices on file with the Bankruptcy Court.

5.4 **Litigation**: Unless expressly waived or settled in the Plan or Confirmation Order, all Causes of Action, including but not limited to, Avoidance Actions, are expressly reserved, whether or not specifically listed in this Plan or Debtors' bankruptcy schedules filed with the Court, as amended. Upon the Effective Date, all Causes of Action, including but not limited to, Avoidance Actions, are expressly vested in the Reorganized Debtors as the case may be. No preclusion doctrine, estoppel (judicial, equitable or otherwise) or laches shall apply to any Causes of Action as a consequence of the Confirmation, the Effective Date or consummation of the Plan.

ARTICLE VI **ACCEPTANCE OF THE PLAN**

6.1 **Presumed Acceptance of the Plan**: Classes IV and VI are conclusively presumed to have accepted the Plan pursuant to § 1126(f) of the Bankruptcy Code.

6.2 **Presumed Rejection of the Plan**: There are no Classes that are conclusively presumed to have rejected the Plan pursuant to § 1126(g) of the Bankruptcy Code

6.3 **Voting Classes**: Classes I, II, III, and V of the Plan are Impaired under the Plan, and are entitled to vote to accept or reject the Plan.

6.4 **Elimination of Vacant Classes**: Any Class of Claims that does not have a Holder of an Allowed Claim or a Claim temporarily Allowed by the Bankruptcy Court as of the date of the Confirmation Hearing shall be deemed eliminated from the Plan for purposes of voting to accept or reject the Plan and for purposes of determining acceptance or rejection of the Plan by such Class pursuant to § 1129(a)(8) of the Bankruptcy Code.

6.5 **Cramdown**: The Debtors will request confirmation of the Plan, as it may be modified from time to time, under § 1191 of the Bankruptcy Code. The Debtors reserve their rights to modify the Plan to the extent, if any, that confirmation pursuant to § 1191 of the Bankruptcy Code requires modification of the Plan.

ARTICLE VII **EXECUTORY CONTRACTS**

Treatment of Executory Contracts and Unexpired Leases

7.1 The Executory Contracts shown on Exhibit F shall be assumed by the Debtors. Assumption means that the Debtors have elected to continue to perform the obligations under such contracts and unexpired leases, and to cure defaults of the type that must be cured under the Bankruptcy Code, if any. Exhibit F also lists how the Debtors will cure and compensate the other party to such contract or lease for any such defaults.

7.1.2 If you object to the assumption of your unexpired lease or executory contract, the proposed cure or any defaults, or the adequacy of assurance of future performance, you must file and serve your objection to the assumption within the deadline for objecting to the confirmation of the Plan, unless the Bankruptcy Court has set an earlier time.

7.1.3 Unless otherwise provided in the Plan, each Executory Contract that is assumed shall include all modifications, amendments, supplements, restatements, or other agreements that in any manner affect such Executory Contracts, and Executory Contract related thereto, if any included easements, licenses, permits, rights, privileges, immunities, options, rights or first refusal, and any other interests, unless any of the foregoing agreements has been previously rejected or repudiated or is rejected or repudiated under the Plan.

7.1.4 Modification, amendments, supplements, and restatements to prepetition Executory contracts that have been executed by the Debtors during the Chapter 11 Cases shall not be deemed to alter the prepetition nature of the Executory Contract, or the validity, priority, or amount of any Claims that may arise in connection therewith.

7.1.5 The Debtors are Rejecting all other executory contracts or unexpired leases not included on Exhibit F.

7.1.6 Neither the exclusion nor inclusion of any Executory Contract on Exhibit F, nor anything contained in the Plan shall constitute an admission by the Debtors that any such contract or lease is in fact an Executory Contract or that the Debtors or Reorganized Debtors has liability thereunder.

7.1.7 To the extent the Debtors reject any executory contract or unexpired lease prior to the Confirmation Date, any party asserting a Claim pursuant to Section 365 of the Code arising from rejection of an executory contract or lease shall file a proof of such Claim within thirty (30) days after the entry of an Order rejecting such contract or lease. Allowed Claims resulting from rejection shall be a Class V General Unsecured Claim, respectively, except as otherwise provided herein.

7.1.8 The Debtors shall have until the completion of the hearing on Confirmation to assume or reject any unexpired lease or executory contract. In the event any such unexpired lease or executory contract is not assumed (or subject to a pending motion to assume) by such date, such unexpired lease or executory contract shall be deemed rejected as of the Confirmation Date. The Debtors' position is that the executory contracts listed on the Schedule of Executory Contract filed pursuant to Rule 1007 are the only executory contracts to which the Debtors were a party as of the Petition Date, any executory contract not specifically assumed shall be deemed rejected as of the entry of the Confirmation Order.

Treatment of Medicare Executory Contracts

7.2 The Debtors have executory contracts with Medicare, which consist of Enrollment Agreements and Participating Supplier Agreement (collectively, the "Medicare Executory Contracts").

7.2.1 Notwithstanding anything to the contrary in the Debtor's Plan, the Debtors shall assume and cure the defaults of any of the Medicare Executory contracts with the Centers for Medicare and Medicaid Services ("CMS"). As such, CMS is listed on Exhibit F.

7.2.2 Provided that all issues regarding Debtors' cure of any defaults under its Medicare Executory Contracts are addressed to the satisfaction of the CMS on or before the date that the Bankruptcy Court confirms the Debtors' Plan ("Confirmation Date"), the Debtors shall assume the Medicare Executory Contracts upon the Confirmation Date.

7.2.3 Debtors have and will continue to comply with all applicable Medicare program requirements as set forth in Title XVIII of the Social Security Act, 42 U.S.C. § 1395 *et seq.* ("Medicare Act"), and all relevant regulations, rules, and CMS manual provisions.

7.2.4 There is **no default** to CMS, notwithstanding anything to the contrary in the Plan and any exhibits thereto (now or as amended) or in the Confirmation Order, the term "cure," for purposes of Debtor's assumption of the Medicare Executory contracts, means being governed by, and subject to, the terms and conditions of its Medicare Executory Contracts and the incorporated statutes, regulations, policies and procedures, and to remain liable for any debt to CMS as if the bankruptcy case had not occurred.

7.2.5 Except as otherwise provided by mutual agreement between CMS

and Debtor in a settlement stipulation, agreement, compromise and/or extended liquidation schedule the Debtors and CMS may (but are not obligated to) enter into prior to the Confirmation Date, Debtors must cure any and all monetary defaults due under the Medicare Executory Contracts that CMS has identified to the Debtors in writing before the Confirmation Date. CMS's right to cure of such identified monetary defaults per the Plan will be in addition to and without limitation upon its right to recoup Medicare debts or its other rights and authorities under the Medicare Act. If Debtors and/or CMS propose a separate agreement, compromise and/or extended liquidation schedule, the process for consideration of any such proposal will remain governed by the Medicare Act, as well as all relevant regulations, rule, and CMS manual provisions, as if Debtors were not in bankruptcy.

7.2.6 Notwithstanding any other section of the Plan and any exhibits thereto (now or as amended) or the Confirmation Order, all agreements, issues, and disputes arising under the Medicare Act, 42 U.S.C. § 1395, et seq., shall be governed exclusively by Medicare statutes, regulations, policies and procedures, without regard to the Bankruptcy Code or Bankruptcy Rules. For example, if CMS determines that there are any Medicare overpayments or underpayments – whether arising from medical services furnished prepetition, post-petition, after the effective date of confirmation – CMS may adjust ongoing payments to the reorganizing Debtors to otherwise recover any overpayments or pay out any underpayments in accordance with the Medicare statute, regulations, policies and procedures.

7.2.7 Without limiting CMS's right to payment of specific identified monetary defaults under the Medicare Executory Contracts that must be cured prior to assumption as set forth above, all of CMS's claims shall be unimpaired under 11 U.S.C. § 1124 and shall pass through the bankruptcy case unaffected by the Plan and/or any other court order in the Chapter 11 Case. Any amounts due on such claims shall be collected in the ordinary course of business, and the United States, on behalf of CMS, shall not be required to file any separate claim in the bankruptcy to collect any amounts due to CMS under the Medicare program, whether via proof of claim, claim for cure, or administrative claim. Nothing contained in the Plan and any exhibits thereto (now or as amended) shall release or operate to enjoin any claim of the United States, on behalf of CMS, against the Debtors, the Purchaser, or any non-debtor.

7.2.8 The Medicare Act's Jurisdictional Limitations. Notwithstanding any provision in the Plan and the exhibits thereto (now or as amended), in the Confirmation Order, the jurisdictional limitations of the Medicare Act shall apply. 42 U.S.C. §§ 405(h) & 1395ii. Such limitations include, but are not limited to Medicare enrollment, certification and reimbursement determinations, and they apply whether the dispute arises from events occurring pre-petition, post-petition or after the confirmation date. Thus, for example, judicial review of any final Medicare reimbursement

determinations after exhaustion of jurisdictionally required administrative remedies would lie in the District Court in accordance with the Medicare Act. See 42 U.S.C. §§ 405(g), 1395ff.

ARTICLE VIII

MODIFICATION OF THE PLAN

8.1 After confirmation, and before substantial consummation of the Plan, the Debtors may, from time to time, propose amendments or modifications of this Plan without leave of the Court. After confirmation and substantial consummation of the Plan, the Reorganized Debtors may, with leave of the Bankruptcy Court, and upon notice and opportunity for hearing to the affected Creditor(s) only, remedy any defect or omission, reconcile any inconsistencies in the Plan or in the Confirmation Order or otherwise modify the Plan.

8.2 If the Bankruptcy Court determines that the modification affects all the Creditors, or if the Debtors propose a material modification affecting all Creditors, then such modification will be governed by § 1127 of the Bankruptcy Code.

ARTICLE IX

EFFECT OF CONFIRMATION

9.1 **Discharge of Claims:** Except as otherwise provided in this Plan or § 1192 of the Bankruptcy Code, the confirmation of this Plan shall discharge the Debtors from any debt that arose before the Confirmation Date, and any debt of any kind specified in §§ 502(g), (h), or (i) of the Bankruptcy Code, whether or not: (a) a proof of the Claim based on such debt is filed or deemed filed under § 501 of the Bankruptcy Code; (b) such Claim is allowed under § 502 of the Bankruptcy Code; or (c) the holder of such Claim has accepted the Plan.

9.2 **Injunction:** Except as otherwise provided in the Plan, from and after the Effective Date, all persons who have held, hold, or may hold Claims against the Debtors are permanently enjoined from taking any of the following actions against the Debtors: (i) commencing or continuing, in any manner or in any place, any action or other proceeding; (ii) enforcing, attaching, collecting, or recovering in any manner any judgment, award, decree, or order; (iii) creating, perfecting or enforcing any lien or encumbrance; (iv) asserting a setoff, right of subrogation, or recoupment of any kind against any debt, liability, or obligation due to the Debtors; and (v) commencing or continuing, in any manner or in any place, any action that does not comply with or is inconsistent with the provisions of the Plan; provided, however, that nothing contained herein precludes such persons or entities from exercising their rights pursuant to and consistent with the terms of this Plan and the Confirmation Order.

9.3 **Setoffs:** Except as otherwise expressly provided for in the Plan and Reorganized Debtors pursuant to the Bankruptcy Code (including § 553 of the Bankruptcy Code), applicable non-bankruptcy law, or as may be agreed by the Holder of a Claim, may setoff against any Allowed Claim and the distributions to be made pursuant to the Plan on account of such Allowed Claim (before any distribution is made on account such Allowed Claim), any Claims, rights, and Causes of Action of any nature that the Debtors or the Reorganized Debtors, as applicable, may hold against the Holder of such Allowed Claim (or against the predecessor-in-interest to Holder to the extent that the Holder takes such Allowed Claim subject to setoffs and defenses that may be asserted against the predecessor- in-interest), to the extent such Claims, rights, or Causes of Action against such Holder have not been otherwise compromised or settled on or prior to the Effective Date (whether pursuant to the Plan or otherwise); provided, however, that neither the failure to effect such a setoff nor the allowance of any Claim pursuant to the Plan shall constitute a waiver or release by the Reorganized Debtors of any Claims, rights, setoff rights and Causes of Action that the Reorganized Debtors may possess against such Holder. The Reorganized Debtors shall not be required to make any distributions to the Holder of any Allowed Claim to the extent that the Reorganized Debtor asserts setoff rights against such Holder until after entry of a Final Order resolving such setoff rights. In no event shall any Holder of Claims be entitled to setoff any Claim against any Claim, right, or Cause of Action of the Debtors or Reorganized Debtors, unless such Holder has filed a motion with the Bankruptcy Court requesting the authority to perform such setoff on or before the Confirmation Date, and notwithstanding any indication in any Proof of Claim or otherwise that such Holder asserts, has, or intends to preserve any right of setoff pursuant to § 553 of the Bankruptcy Code or otherwise.

ARTICLE X

OBJECTIONS TO CLAIMS AND INTERESTS

10.1 Parties in interest may, within thirty (30) days after the Effective Date, object to the allowance of any Claims, or request the Bankruptcy Court to timely reconsider the allowance of any Claim previously or hereafter filed.

10.2 Parties in interest may object to any Lien as part of the Claims objection process.

10.3 Parties in interest may file an objection to any Proof of Claim filed in accordance with Section 7.2 on or before the later of (i) thirty (30) days after the filing of the Proof of Claim or (ii) the time set for the filing of objections in Section (including any extensions). The objection will be resolved in accordance with Article X.

ARTICLE XI
UNITED STATES TRUSTEE
REQUIREMENTS

11.1 The Debtors will continue to remit to the Office of the United States Trustee all appropriate post-confirmation monthly reports for the relevant time periods.

11.2 After the Case is closed, to the extent any monthly reports have not been timely provided, the Cases may be re-opened by the Office of the United States Trustee to file such motions or take such action as appropriate to be provided with such reports.

ARTICLE XII
RETENTION OF JURISDICTION

12.1 Notwithstanding confirmation of the Plan, the Bankruptcy Court shall retain jurisdiction for the following purposes until the entry of a final decree closing this case:

- A. To determine all objections to the allowance of Claims;
- B. To approve or disapprove any compromise by Reorganized Debtors of any Claim;
- C. To determine all disputes arising under the Plan, including satisfaction of payments under the Plan or any dispute over any action taken by the Reorganized Debtors, and to enforce, interpret and administer the terms and conditions of the Plan;
- D. To determine any applications for allowance of compensation and reimbursement of expenses as may be required for pre-confirmation services;
- E. To determine any applications for rejection, assumption, or assignment of executory contracts and the allowance of any claims resulting from the rejection thereof or from the rejection of executory contracts pursuant to the Plan;
- F. To determine any applications, adversary proceedings, and contested and litigation matters pending in the case at the Confirmation Date or thereafter filed;

- G. To determine any applications on file for approval of settlement agreements and entering and enforcing all appropriate orders in connection therewith;
- H. To authorize the Reorganized Debtors to abandon property of the Estate;
- I. To modify any provisions of the Plan pursuant to the Rules, the Code and provisions of the Plan;
- J. To correct any defect, cure any omission, or reconcile any inconsistency in the Plan or the Confirmation Order as may be necessary to carry out the purposes and intent of the Plan;
- K. To determine such other matters provided for in the Confirmation Order as may, from time to time, be authorized under the provisions of the Code or any applicable law;
- L. To enforce all orders, judgments, injunctions, and rulings in connection with this proceeding; and
- M. To enter such orders that may be necessary or appropriate to aid in confirmation and to facilitate implementation of the Plan.

ARTICLE XIV

PROVISIONS REGARDING DISTRIBUTIONS

14.1 **Contested Claims**: Notwithstanding anything in this Plan to the contrary, neither the Debtors nor the Reorganized Debtors shall be obligated to make any payments towards any Contested Claim. Further, neither the Debtor nor the Reorganized Debtors shall be required to make any payments for an Allowed Claim to any Creditor if the Debtors or Reorganized Debtors have filed a motion, objection, adversary proceeding, state court proceeding or other similar notice against such Creditor alleging an objection, claim, cause of action, offset or counter-claim, such that if sustained and not paid by such Creditor would result in a disallowance of such Allowed Claim in accordance with § 502(d) of the Code, provided, however, that the Reorganized Debtors shall escrow a sufficient amount to pay such Consisted Claim in full, in the event that it is allowed.

14.2 **Delivery of Distributions**: Except as otherwise provided in the Plan, and notwithstanding any authority to the contrary, distributions to Holders of Allowed

Claims and Allowed Interests shall be made by the Reorganized Debtors, in order of preference, (a) at the addresses set forth in any written notices of address changes delivered to the Reorganized Debtors after the date of any related Proof of Claim or (b) at the addresses set forth on the Proofs of Claim filed by such Holders of Claims if the Reorganized Debtors have not received a written notice of a change of address. Except as set forth herein, distributions under the Plan on account of Allowed Claims shall not be subject to levy, garnishment, attachment, or similar legal process, so that each Holder of an Allowed Claim shall have and receive the benefit of the distributions in the manner set forth in the Plan. The Reorganized Debtors shall incur any liability whatsoever on account of any distributions under the Plan except for gross negligence or willful misconduct.

14.3 **Allocation of Payments:** All distributions shall be allocated first to principle until the principle amount of the Claim is paid in full, next to interest if interest is allowed in relation to the Claim and finally, to fees, costs and expenses if such are allowed.

14.4 **Compliance with Tax Requirements and Allocations:** In connection with the Plan, to the extent applicable, the Reorganized Debtors shall be authorized to take all actions necessary or appropriate actions to comply with all tax withholding and reporting requirements imposed on them by any Governmental Unit, including liquidating a portion of the distribution to be made under the Plan to generate sufficient funds to pay applicable withholding taxes, withholding distributions pending receipt of information necessary to facilitate such distributions, or establishing any other mechanisms they believe are reasonable and appropriate. The Reorganized Debtors reserve the right, in their sole discretion, to allocate all distributions made under the Plan in compliance with all applicable wage garnishments, alimony, child support, other spousal awards, Liens, and encumbrances.

14.5 **Undeliverable Distributions and Non-Negotiated Checks:** If any distribution to a Holder of a Claim is returned as undeliverable, no further distributions to such Holder of such Claim shall be made unless and until the Reorganized Debtors are notified of the then-current address of such Holder of the Claim, after which time future distributions shall be made to such Holder of the Claim without interest at such address. If checks issued by the Reorganized Debtors on account of Claims are not negotiated within ninety (90) days after the issuance of such check, the check shall be null and void. Amounts in respect to undeliverable distributions and non-negotiated checks shall be held by the Reorganized Debtors until (i) such distributions are claimed or (ii) ninety (90) days after the check is returned or voided due to non-negotiation, after which date all such undistributed and non-negotiated amounts shall revert to the Reorganized Debtors free of any

restrictions thereon and the Claim of any Holder or successor to such Holder with respect to such distribution shall be discharged and forever barred, notwithstanding federal or state escheat laws to the contrary. Nothing contained herein shall require the Reorganized Debtors to attempt to locate any Holder of an Allowed Claim.

14.6 **Fractional Payments**: Notwithstanding any other provision of the Plan to the contrary, payments of fractions of dollars shall not be required. Payment of fractions of dollars that would otherwise be distributed under the Plan shall be rounded to the lower whole number of dollars.

14.7 **Interest and Penalties on Claims**. Unless otherwise specifically provide for in the Plan, the Confirmation Order or required by applicable bankruptcy law, post-petition interest and penalties shall not accrue or be paid on any Claims, and no Holder of a Claim shall be entitled to interest and penalties accruing on or after the Petition Date through the date that such Claim is satisfied in accordance with the terms of this Plan.

14.8 **Prepayment**: Any distribution required under this Plan may be prepaid, in whole or in part, in the sole and absolute discretion, of the Reorganized Debtors.

ARTICLE XV **MISCELLANEOUS PROVISIONS**

15.1 **Authorization**: The Debtors, Reorganized Debtors, and all parties-in-interest, including without limitation any Creditor, shall be required to execute any document reasonably requested by the other to memorialize and effectuate the terms and conditions of this Plan.

15.2 **Notices**: Any notice required or permitted under this Plan shall be made in writing and served either by (i) certified mail, return receipt requested, postage prepaid; or (ii) overnight delivery service, freight prepaid, addressed to the following:

If to the Reorganized Debtors

Michigan Medical Group, P.C/
Najam Syed
Attn.: Najam Syed
6130 Mabenwoods Lane
Canton, MI 48187

In all instances, with a copy to counsel:

Stevenson & Bullock, P.L.C.
Attn.: Ernest M. Hassan, III
26100 American Drive, Suite 500
Southfield, MI 48034

15.3 **Change of Address**: In the event the holder of any Claim shall transfer such Claim after the Confirmation Date, it shall immediately advise the Reorganized Debtors in writing of such transfer and the Reorganized Debtors shall be entitled to assume that no transfer of any Claim has been made by any holder unless and until it shall have received written notice of the transfer. Each transferee of any claim shall take such claim subject to the provisions of the Plan and any requests made, waiver or consent given or other action taken hereunder and, except as otherwise expressly provided in the notice, the Reorganized Debtors shall be entitled to assume conclusively that the transferee named in such notice shall thereafter be vested with all right and powers of the transferor under the Plan.

15.4 **Post-Confirmation Professional Fees**: Notwithstanding any provision of the Bankruptcy Code or the Bankruptcy Rules to the contrary, no professional shall be required to file a 2016(b) statement for any fees or expenses received after the Confirmation Date. Any services performed or expenses incurred by any professional on behalf of the Debtors, or Reorganized Debtors with respect to this Case after the Confirmation Date shall not be subject to the prior review and approval of the Bankruptcy Court. All Professional Fees and expenses shall be billed directly to the Debtors or Reorganized Debtors as the case may be.

15.6 **Transfer Taxes**: The making and delivery of any instruments of transfer to or from the Debtors pursuant to this Plan, including deeds and articles of transfer shall not be taxed under any law imposing a stamp, as provided in § 1146(c) of the Code.

15.7 **Causes of Actions**: Reorganized Debtors shall have the right to commence, continue, amend or compromise all Causes of Actions available to the Debtors, the Bankruptcy Estates the Liquidating Debtor, or the Reorganized Debtors, whether or not those causes of action were the subject of a suit as of the Confirmation Date without approval from the Bankruptcy Court.


15.8 **Binding Effect**: The Plan and the Confirmation Order will be binding upon, and will inure to the benefit of the Debtors, the holders of all Claims and Interests and their respective successors and assignees.

15.9 **Severability of Plan Provisions:** After the Effective Date, should any term or provision of this Plan be held by the Bankruptcy Court to be invalid, void, or unenforceable, the remainder of the terms and provisions of the Plan will remain in full force and effect and will in no way be affected, impaired, or invalidated by such holding, alteration, or interpretation.


[Signatures on following page]

Dated: February 20, 2024

Respectfully submitted,
STEVENSON & BULLOCK, P.L.C.


By: /s/ Ernest M. Hassan, III
Ernest M. Hassan, III (P67815)
Counsel for Debtors
26100 American Drive, Suite 500
Southfield, MI 48034
Phone: (248) 354-7906
Facsimile: (248) 354-7907
Email: ehassan@sbplclaw.com

**MICHIGAN MEDICAL GROUP,
P.C.**


By: /s/ Najam Syed
Najam Syed
Its: Responsible Person

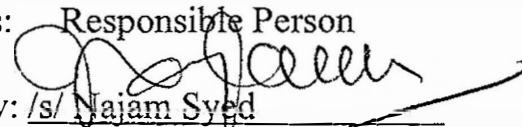

By: /s/ Najam Syed
Najam Syed, Individually

EXHIBIT A1

Liquidation Analysis for Michigan Medical Group, P.C.

Michigan Medical Group, P.C. (Case No. 23-50240)
Exhibit A1 - Liquidation Analysis

Description of Asset	Liquidation Value	Assets	Comments
Cash on hand	\$ 100.00	** All values disclosed as of Petition Date	
Comerica Bank; Business Checking; 3507	\$ 6,189.11		
Bank of America; Business Checking; 1495	\$ 203.26		
Chase; Business Checking; 7608	\$ 9,014.42		
Accounts Receivable	\$ 144,000.00		
Vaccines	\$ 3,000.00		
13 Computer Chairs	\$ 100.00		
34 Patient Chairs	\$ 780.00		
8 Desks	\$ 400.00		
3 Patient Sofas	\$ 300.00		
3 Patient Sofa Chairs	\$ 250.00		
4 Tables in Waiting Room	\$ 150.00		
13 Filing Cabinets	\$ 200.00		
10 Computers with Monitors	\$ 2,000.00		
9 Landline Phones	\$ 300.00		
1 Office Printer	\$ 50.00		
1 Lunch Table with 6 Chairs	\$ 100.00		
1 Cube Storage Shelf	\$ 50.00		
1 32 Inch TV in Waiting Room	\$ 100.00		
1 Ultrasound Transmission Gel Wamer	\$ 25.00		
1 Ultrasound Machine	\$ 5,000.00		
1 Ultrasound Machine with a computer	\$ 15,000.00		
1 X-Ray Bed	\$ 500.00		
9 Patient Beds	\$ 1,750.00		
10 Large Blood Pressure Cuffs	\$ 20.00		
10 Small Blood Pressure Cuffs	\$ 20.00		
8 Ear and 8 Eye Scopes	\$ 800.00		
15 Paper Towel Holders	\$ 100.00		
15 Soap Dispensers in Each Room	\$ 100.00		
2 Office Scales	\$ 100.00		
20 Grabage Cans	\$ 300.00		
3 Doctor and Nurse Stools	\$ 100.00		
1 Medicine Fridge	\$ 100.00		
1 Refrigerator	\$ 100.00		
1 EKG	\$ 500.00		
1 PFT Machine	\$ 250.00		
1 Breathing Treatment Machine	\$ 20.00		
1 Cry-AC	\$ 200.00		
3 Urine Analysis Machines	\$ 50.00		
1 PTNR Machine	\$ 50.00		
1 Diabetic A1C Machine	\$ 50.00		
10 Small Stools	\$ 100.00		
1 Metal Storage Self and One Storage File Cabinet	\$ 400.00		
1 Bookshelf and File Storage Desk in Dr. Syed's Office	\$ 100.00		
4 Storage Carts for Supplies	\$ 100.00		
Small Storage Cabinets	\$ 50.00		
1 Pap Smear Light	\$ 50.00		
Total	\$ 193,221.79		

Name of Claimant	Amount of Claim	Liabilities	Comments
Secured			
JP Morgan Chase Bank, NA	\$ (388,000.00)		Amount owed as reflected on Debtor's Schedule D
Timberland Bank	\$ (288,000.00)		Amount owed as reflected on Debtor's Schedule D
U.S. Small Business Administration	\$ (2,798,986.80)		Amount owed as reflected on Debtor's Schedule D
Administrative			
Stevenson & Bullock, P.L.C. (est.)	\$ (105,000.00)		
Subchapter V Trustee (est.)	\$ (10,000.00)		
Patient Onbudsman (est.)	\$ (4,000.00)		
Ch. 7 Trustee fees (est.)	\$ (13,000.00)		
Ch. 7 Trustee professional fees (est.)	\$ (7,500.00)		
Priority Claims			
Internal Revenue Service	\$ (154,008.09)		Amount owed as reflected in Plan
State of Michigan	\$ (71,000.00)		Amount owed as reflected in Plan

Distribution of Proceeds of Assets in Event of Liquidation	
Gross proceeds available	\$ 193,221.79
Less Allowed Secured Claims	\$ (3,474,986.80)
Less Administrative Expenses (total)	\$ (139,500.00)
Less Priority Claims	\$ (225,008.09)
Less Unsecured Claims	\$ (500,302.31)
Total	\$ (4,146,575.41)

Amounts owed as reflected on Debtor's Schedule F; This does not include possible deficiency balances on secured claims.

Net Proceeds

Proceeds available to prepetition unsecured creditors in Ch. 7	\$
Pro Rata Distribution available to unsecured creditors in Ch. 7	0%
Proceeds available to prepetition unsecured creditors under the Plan	\$
Pro Rata Distribution available to unsecured creditors under the Plan	0%

EXHIBIT A2

Liquidation Analysis for Najam Syed

Description of Asset	<u>Assets</u>		Total Value
	Liquidation Value	Exemption Value Tenency by the Entireties (100%)	
6130 Mabenwoods Lane, Caton MI 48187	\$1,289,600.00		\$1,289,600.00
2009 Lexus S70	\$ 10,000.00	\$ 10,000.00	\$0.00
2016 BMW X5	\$ 6,700.00	\$ 6,700.00	\$0.00
Misc. household goods and furnishings	\$ 12,500.00	\$ 12,500.00	\$0.00
3 t.v.'s, 1 lap top, 1 desk top, stereo system, and 1 phone	\$ 750.00	\$ 750.00	\$0.00
Misc. clothing	\$ 1,500.00	\$ 1,500.00	\$0.00
1 wedding ring, 1 Cattier watch and 1 Rado	\$ 1,100.00	\$ 1,100.00	\$0.00
Cat	\$ 10.00	\$ 10.00	\$0.00
Cash	\$ 500.00	\$ 500.00	
Checking Bank of America	\$ 4,762.23	\$ 2,675.00	\$2,087.23
Michigan Medcial Group, P.C. (Currently in Bankruptcy)(100%)	Unknown	\$ -	\$0.00
Michigan Medical Associates, P.C.(Closed)(100%)	Unknown	-	\$0.00
Burgly Monster, LLC (37%)	Unknown	-	\$0.00
Gen One CIG LLC (74%)	\$ -	\$ -	\$0.00
Exodus Picutres, LLC (50%)	Unknown	\$ -	\$0.00
Medcial license to practice	Unknown	-	\$0.00
Total			<u>\$1,291,687.23</u>

	<u>Liabilities</u>	
Name of Claimant	Amount of Claim	Comments
Secured		
The State Bank(Mortgage)	\$ 804,185.00	Amount owed as reflected on Debtor's Schedule D
The State Bank(Second Mortgage)	\$ 330,000.00	Amount owed as reflected on Debtor's Schedule D
The State Bank(Home Equity Line of Credit)	\$ 158,543.00	Amount owed as reflected on Debtor's Schedule D
Administrative		
Stevenson & Bullock, P.L.C. (est.)	\$ (105,000.00)	
Subchapter V Trustee (est.)	\$ (10,000.00)	
Patient Care Onbudsman (est.)	\$ (5,000.00)	
Ch. 7 Trustee fees (est.)	\$ (62,000.00)	
Ch. 7 Trustee professional fees (est.)	\$ (15,000.00)	
Priority Claims		
Internal Revenue Service	\$ (81,222.00)	Amount owed as reflected in Plan
State of Michigan	\$ (3,000.00)	Amount owed as reflected in Plan
Distribution of Proceeds of Assets in Event of Liquidation		
Gross proceeds available	\$1,291,687.23	
Less Allowed Secured Claims	\$ (1,292,728.00)	
Less Administrative Expenses (total)	\$ (197,000.00)	
Less Priority Claims	\$ (84,222.00)	
Less Unsecured Claims	\$ (3,829,602.80)	Amounts owed as reflected on Debtor's Schedule F
Total	\$ (4,111,865.57)	

Net Proceeds

Proceeds available to prepetition unsecured creditors in Ch. 7	\$ -
Pro Rata Distribution available to unsecured creditors in Ch. 7	0%
Proceeds available to prepetition unsecured creditors under the Plan	\$ -
Pro Rata Distribution available to unsecured creditors under the Plan	0%

EXHIBIT B
Pre-Petition Financial Reports
Najam Syed

Form **1040**Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return**2022**

OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

Filing Status

☐ Single☒ Married filing jointly☐ Married filing separately (MFS)☐ Head of household (HOH)☐ Qualifying surviving spouse (QSS)

Check only one box.

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Your first name and middle initial NAJAM	Last name SYED	Your social security number
If joint return, spouse's first name and middle initial	Last name SYED	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. 6130 MABEN WOOD LANE		Apt. no.	Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town or post office. If you have a foreign address, also complete spaces below. CANTON	State MI	ZIP code 48180	
Foreign country name	Foreign province/state/county	Foreign postal code	

Digital Assets At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☒ No

Standard Deduction Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent ☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: ☐ Were born before January 2, 1958 ☐ Are blind Spouse: ☐ Was born before January 2, 1958 ☐ Is blind

Dependents (see instructions):

First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	
				Child tax credit	Credit for other dependents

Income		1a Total amount from Form(s) W-2, box 1 (see instructions)	1a	221,909
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.	b Household employee wages not reported on Form(s) W-2	1b		
	c Tip income not reported on line 1a (see instructions)	1c		
	d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d		
	e Taxable dependent care benefits from Form 2441, line 26	1e		
	f Employer-provided adoption benefits from Form 8839, line 29	1f		
	g Wages from Form 8919, line 6	1g		
	h Other earned income (see instructions)	1h		
	i Nontaxable combat pay election (see instructions)	1i		
	z Add lines 1a through 1h	1z	221,909	
Attach Sch. B2a if required.	2a Tax-exempt interest	2a		
	3a Qualified dividends	3a		
	4a IRA distributions	4a		
	5a Pensions and annuities	5a		
	6a Soc. sec. ben.	6a		
	b Taxable interest	2b	44,327	
Standard Deduction for— • Single or Married filing separately, \$12,950 • Married filing jointly or Qualifying surviving spouse, \$25,900 • Head of household, \$19,600 • If you checked any box under Standard Deduction, see instructions.	3b Ordinary dividends	3b		
	4b Taxable amount	4b		
	5b Taxable amount	5b		
	6b Taxable amount	6b		
	7 If you elect to use the lump-sum election method, check here (see instructions)	7		
	8 Capital gain or (loss). Attach Schedule D if required. If not required, check here	8	-145,686	
	9 Other income from Schedule 1, line 10	9	120,550	
	10 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	10	0	
	11 Subtract line 10 from line 9. This is your adjusted gross income	11	120,550	
	12 Standard deduction or itemized deductions (from Schedule A)	12	121,640	
13 Qualified business income deduction from Form 8995 or Form 8995-A	13			
14 Add lines 12 and 13	14	121,640		
15 Subtract line 14 from line 11, if zero or less, enter -0-. This is your taxable income	15	0		

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form 1040 (2022)

Form 1040 (2022) **NAJAM & SYED**Page **2****Tax and Credits**

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972	16	0
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	0
19	Child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	0
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	
24	Add lines 22 and 23. This is your total tax	24	0

Payments

25	Federal income tax withheld from:	25d	19,800
a	Form(s) W-2	25a	19,800
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	19,800
26	2022 estimated tax payments and amount applied from 2021 return	26	
27	Earned income credit (EIC)	27	
28	Additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8853, line 8	29	
30	Reserved for future use	30	
31	Amount from Schedule 3, line 15	31	
32	Add lines 27, 28, 29 and 31. These are your total other payments and refundable credits	32	
33	Add lines 25d, 26, and 32. These are your total payments	33	19,800

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	19,800
35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	35a	19,800
b	Routing number XXXXXXXX	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number XXXXXXXXXXXXXXXX		
36	Amount of line 34 you want applied to your 2023 estimated tax	36	

Amount You Owe

37	Subtract line 33 from line 24. This is the amount you owe.	37	
38	Estimated tax penalty (see instructions)	38	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions ☒ Yes. Complete below. ☐ No

Designee's name _____ Phone no. 3 _____ Personal Identification number (PIN) 31

Sign Here

Joint return?
See instructions.
Keep a copy for
your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature _____ Date _____ Your occupation **PHYSICIAN**

Spouse's signature. If a joint return, both must sign. _____ Date _____ Spouse's occupation **HOMEMAKER**

Phone no. _____ Email address _____

Preparer's name	Preparer's signature	Date	PTIN	Check if:
BASIL SAMONA	BASIL SAMONA	11/07/23	P00625931	<input type="checkbox"/> Self-employed
Firm's name	Firm's address		Firm's EIN	
OAKLAND BUSINESS & TAX ADVISORS CPA'S	30201 ORCHARD LAKE RD STE 220		38-3547321	
		Phone no. 248-737-9933		

Go to www.irs.gov/Form1040 for instructions and the latest information.

Form 1040 (2022)

SCHEDULE 1
(Form 1040)Department of the Treasury
Internal Revenue Service**Additional Income and Adjustments to Income**Attach to Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0047

2022Attachment
Sequence No. 01

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

NAJAM & SYED

Your social security number

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes		1	
2a	Alimony received		2a	
b	Date of original divorce or separation agreement (see instructions):			
3	Business income or (loss). Attach Schedule C		3	
4	Other gains or (losses). Attach Form 4797		4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		5	-145,686
6	Farm income or (loss). Attach Schedule F		6	
7	Unemployment compensation		7	
8	Other income:			
a	Net operating loss	SEE STMT 1	8a	
b	Gambling		8b	
c	Cancellation of debt		8c	
d	Foreign earned income exclusion from Form 2555		8d	
e	Income from Form 8853		8e	
f	Income from Form 8889		8f	
g	Alaska Permanent Fund dividends		8g	
h	Jury duty pay		8h	
i	Prizes and awards		8i	
j	Activity not engaged in for profit income		8j	
k	Stock options		8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property		8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)		8m	
n	Section 951(a) inclusion (see instructions)		8n	
o	Section 951A(a) inclusion (see instructions)		8o	
p	Section 461(f) excess business loss adjustment		8p	
q	Taxable distributions from an ABLE account (see instructions)		8q	
r	Scholarship and fellowship grants not reported on Form W-2		8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d		8s	
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan		8t	
u	Wages earned while incarcerated		8u	
z	Other income. List type and amount:		8z	
9	Total other income. Add lines 8a through 8z		9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8		10	-145,686

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040) 2022

SCHEDULE A
(Form 1040)Department of the Treasury
Internal Revenue Service**Itemized Deductions**Go to www.irs.gov/ScheduleA for instructions and the latest information.
Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

2022Attachment
Sequence No. **07**

Name(s) shown on Form 1040 or 1040-SR

NAJAM &**N SYED**

Your social security number

**Medical
and
Dental
Expenses**

Caution: Do not include expenses reimbursed or paid by others.

- 1 Medical and dental expenses (see instructions) 1
- 2 Enter amount from Form 1040 or 1040-SR, line 11 2
- 3 Multiply line 2 by 7.5% (0.075) 3
- 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- 4

**Taxes You
Paid**

- 5 State and local taxes.
- a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ☐ 5a **7,214**
- b State and local real estate taxes (see instructions) 5b **17,419**
- c State and local personal property taxes 5c
- d Add lines 5a through 5c 5d **24,633**
- e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately) 5e **10,000**
- 6 Other taxes. List type and amount: 6
- 7 Add lines 5e and 6 7 **10,000**

**Interest
You Paid**

Caution: Your mortgage interest deduction may be limited. See instructions.

- 8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ☐
- a Home mortgage interest and points reported to you on Form 1098. See instructions if limited 8a **39,310**
- b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address 8b
- c Points not reported to you on Form 1098. See instructions for special rules 8c
- d Reserved for future use 8d
- e Add lines 8a through 8c 8e **39,310**
- 9 Investment interest. Attach Form 4952 if required. See instructions 9
- 10 Add lines 8e and 9 10 **39,310**

**Gifts to
Charity**

Caution: If you made a gift and got a benefit for it, see instructions.

- 11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions 11 **72,330**
- 12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 12
- 13 Carryover from prior year 13
- 14 Add lines 11 through 13 14 **72,330**

**Casualty and
Theft Losses**

- 15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions 15

**Other
Itemized
Deductions**

- 16 Other—from list in instructions. List type and amount: 16

**Total
Itemized
Deductions**

- 17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12 17 **121,640**
- 18 If you elect to itemize deductions even though they are less than your standard deduction, check this box ☐ 18

For Paperwork Reduction Act Notice, see the instructions for Form 1040.

DAA

Schedule A (Form 1040) 2022

SCHEDULE B
(Form 1040)Department of the Treasury
Internal Revenue Service**Interest and Ordinary Dividends**Go to www.irs.gov/ScheduleB for instructions and the latest information.

Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

2022Attachment
Sequence No. **08**

Name(s) shown on return

NAJAM &**SYED**

Your social security number

Part I**Interest**(See instructions
and the
instructions for
Form 1040,
line 2b.)Note: If you
received a
Form 1099-INT,
Form 1099-DIV,
or substitute
statement from
a brokerage firm,
list the firm's
name as the
payer and enter
the total interest
shown on that
form.

- 1 List name of payer. If any interest is from a seller-financed mortgage and the
-
- buyer used the property as a personal residence, see the instructions and list this
-
- interest first. Also, show that buyer's social security number and address

CHARLES SCHWAB**BANK OF AMERICA, N.A.****MICHIGAN MEDICAL GROUP PC****MICHIGAN MEDICAL ASSOCIATES, PC**

Amount

6

19

39,054

5,248

- 2 Add the amounts on line 1

- 3 Excludable interest on series EE and I U.S. savings bonds issued after 1989.
-
- Attach Form 8815

- 4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b

Note: If line 4 is over \$1,500, you must complete Part III.

Amount

44,327

44,327

Part II**Ordinary
Dividends**(See instructions
and the
instructions for
Form 1040,
line 3b.)Note: If you
received a
Form 1099-DIV
or substitute
statement from
a brokerage firm,
list the firm's
name as the
payer and enter
the ordinary
dividends shown
on that form.

- 5 List name of payer:

- 6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b

Note: If line 6 is over \$1,500, you must complete Part III.

Yes

No

Part III Foreign Accounts and Trusts You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign
account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.**Caution:** If
required, failure to
file FinCEN Form
114 may result in
substantial
penalties.
Additionally, you
may be required
to file Form 8938,
Statement of
Specified Foreign
Financial Assets.
See instructions.

- 7a At any time during 2022, did you have a financial interest in or signature authority over a financial
-
- account (such as a bank account, securities account, or brokerage account) located in a foreign
-
- country? See instructions

If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial
Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114
and its instructions for filing requirements and exceptions to those requirements

- b If you are required to file FinCEN Form 114, list the name(s) of the foreign country(-ies) where the
-
- financial account(s) are located:

- 8 During 2022 did you receive a distribution from, or were you the grantor of, or transferor to, a
-
- foreign trust? If "Yes," you may have to file Form 3520. See instructions.

X

X

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule B (Form 1040) 2022

DAA

Schedule E (Form 1040) 2022

Attachment Sequence No. 13

Page 2

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

NAJAM & J SYED**Caution:** The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations**

Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you must check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (f) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section

	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
28						
A	SEE STATEMENT 2					
B						
C						
D						

Passive Income and Loss		Nonpassive Income and Loss	
(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562
A			
B			
C			
D			
29a Totals	1,517		
b Totals		147,203	
30 Add columns (h) and (k) of line 29a			30 1,517
31 Add columns (g), (i), and (j) of line 29b			31 147,203
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31			32 -145,686

Part III Income or Loss From Estates and Trusts

(a) Name	(b) Employer identification number
A	
B	

Passive Income and Loss		Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A			
B			
34a Totals			
b Totals			
35 Add columns (d) and (f) of line 34a			35
36 Add columns (c) and (e) of line 34b			36
37 Total estate and trust income or (loss). Combine lines 35 and 36			37

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2a (see instructions)	(d) Taxable income (not loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
38				
39 Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39

Part V Summary

40 Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41 Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41	-145,686
42 Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AD; and Schedule K-1 (Form 1041), box 14, code F. See instructions	42	
43 Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

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***LOSS LIMITED BY BASIS**

Schedule E (Form 1040) 2022

Form **1116**Department of the Treasury
Internal Revenue Service**Foreign Tax Credit**
(Individual, Estate, or Trust)Attach to Form 1040, 1040-SR, 1040-NR, 1041, or 990-T.
Go to www.irs.gov/Form1116 for instructions and the latest information.

OMB No. 1545-0121

2022Attachment
Sequence No. **19**

Name

Identifying number as shown on page 1 of your tax return

SYEDUse a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☐ Section 951A category income c ☒ Passive category income e ☐ Section 901(j) income g ☐ Lump-sum distributions
 b ☐ Foreign branch category income d ☐ General category income f ☐ Certain income re-sourced by treaty

h Resident of (name of country) **US UNITED STATES**

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for category checked above)

i Enter the name of the foreign country or U.S. possession	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
1a Gross income from sources within country shown above and of the type checked above (see instructions):				
DIVIDEND				
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source. See instructions <input type="checkbox"/>				
Deductions and losses (Caution: See instructions):				
2 Expenses definitely related to the income on line 1a (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions)	10,000			
b Other dedts. (attach stmt.)				
c Add lines 3a and 3b	10,000			
d Gross foreign source income (see instructions)				
e Gross income from all sources (see instructions)	267,753			
f Divide line 3d by line 3e (see instructions)				
g Multiply line 3c by line 3f				
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5				
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				

Part II Foreign Taxes Paid or Accrued (see instructions)

Country	Credit is claimed for taxes (you must check one) (j) <input checked="" type="checkbox"/> Paid (k) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued							
		In foreign currency				In U.S. dollars			
		Taxes withheld at source on:				Taxes withheld at source on:			
		(l) Dividends	(m) Rents and royalties	(n) Interest	(o) Other foreign taxes paid or accrued	(q) Dividends	(r) Rents and royalties	(s) Interest	(t) Other foreign taxes paid or accrued
A									
B									
C									
8	Add lines A through C, column (u). Enter the total here and on line 9, page 2								8

For Paperwork Reduction Act Notice, see instructions.

Form **1116** (2022)

DAA

SYED

Form 1116 (2022)

Page 2

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9		
10	Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year SEE SCH B (If your income was section 951A category income (box a above Part I), leave line 10 blank.)	10		21
11	Add lines 9 and 10	11		21
12	Reduction in foreign taxes (see instructions)	12		
13	Taxes reclassified under high tax kickout (see instructions)	13		
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	14		21
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I. See instructions	15		
16	Adjustments to line 15 (see instructions)	16		
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.)	17		
18	Individuals: Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. Estates and trusts: Enter your taxable income without the deduction for your exemption Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.	18		
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	19		
20	Individuals: Enter the total of Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, Part II, lines 2, 3, 4, and 6. Foreign estates and trusts should enter the amount from Form 1040-NR, line 18. See instructions. Caution: If you are completing line 20 for separate category g (lump-sum distributions), or, if you file Form 9978, Partner's Additional Reporting Year Tax, see instructions.	20		
21	Multiply line 20 by line 19 (maximum amount of credit)	21		
22	Increase in limitation (section 960 (c))	22		
23	Add lines 21 and 22	23		
24	Enter the smaller of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV. See instructions	24		

Part IV Summary of Credits From Separate Parts III (see instructions)

25	Credit for taxes on section 951A category income	25		
26	Credit for taxes on foreign branch category income	26		
27	Credit for taxes on passive category income	27		
28	Credit for taxes on general category income	28		
29	Credit for taxes on section 901(j) income	29		
30	Credit for taxes on certain income re-sourced by treaty	30		
31	Credit for taxes on lump-sum distributions	31		
32	Add lines 25 through 31	32		
33	Enter the smaller of line 20 or line 32	33		
34	Reduction of credit for international boycott operations. See instructions for line 12	34		
35	Subtract line 34 from line 33. This is your foreign tax credit. Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a	35		0

DAA

Form 1116 (2022)

Form **1116****ALT. MIN. TAX
Foreign Tax Credit**
(Individual, Estate, or Trust)

OMB No. 1545-0121

2022Attachment
Sequence No. **19**Department of the Treasury
Internal Revenue ServiceAttach to Form 1040, 1040-SR, 1040-NR, 1041, or 990-T.
Go to www.irs.gov/Form1116 for instructions and the latest information.

Name

Identifying number as shown on page 1 of your tax return

SYEDUse a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☐ Section 951A category income c ☒ Passive category income e ☐ Section 901(j) income g ☐ Lump-sum distributions
b ☐ Foreign branch category income d ☐ General category income f ☐ Certain income re-sourced by treaty

h Resident of (name of country) **US UNITED STATES**

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for category checked above)

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
1 Enter the name of the foreign country or U.S. possession	RIC			
1a Gross income from sources within country shown above and of the type checked above (see instructions):				
DIVIDEND				
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source. See instructions <input type="checkbox"/>				1a
Deductions and losses (Caution: See instructions):				
2 Expenses definitely related to the income on line 1a (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions)				
b Other dedcs. (attach stmt.)				
c Add lines 3a and 3b				
d Gross foreign source income (see instructions)				
e Gross income from all sources (see instructions)				
f Divide line 3d by line 3e (see instructions)				
g Multiply line 3c by line 3f				
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5				8
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				7

Part II Foreign Taxes Paid or Accrued (see instructions)

Country	Credit is claimed for taxes (you must check one) (i) <input checked="" type="checkbox"/> Paid (k) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued								
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:				Taxes withheld at source on:				
		(j) Date paid or accrued	(m) Dividends	(n) Rents and royalties	(o) Interest	(p) Other foreign taxes paid or accrued	(q) Dividends	(r) Rents and royalties	(s) Interest	(t) Other foreign taxes paid or accrued
A										
B										
C										

8 Add lines A through C, column (u). Enter the total here and on line 9, page 2**8**

For Paperwork Reduction Act Notice, see instructions.

Form **1116** (2022)

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Form 1116 (2022)

Page 2

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9		
10	Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year SEE SCH B (If your income was section 951A category income (box a above Part I), leave line 10 blank.)	10		33
11	Add lines 9 and 10	11		33
12	Reduction in foreign taxes (see instructions)	12		
13	Taxes reclassified under high tax kickout (see instructions)	13		
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	14		33
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I. See instructions	15		
16	Adjustments to line 15 (see instructions)	16		
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.)	17		
18	Individuals: Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. Estates and trusts: Enter your taxable income without the deduction for your exemption Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.	18		
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	19		
20	Individuals: Enter the total of Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, Part II, lines 2, 3, 4, and 6. Foreign estates and trusts should enter the amount from Form 1040-NR, line 16. See instructions. Caution: If you are completing line 20 for separate category g (lump-sum distributions), or, if you file Form 9978, Partner's Additional Reporting Year Tax, see instructions.	20		
21	Multiply line 20 by line 19 (maximum amount of credit)	21		
22	Increase in limitation (section 960 (c))	22		
23	Add lines 21 and 22	23		
24	Enter the smaller of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV. See instructions	24		

Part IV Summary of Credits From Separate Parts III (see instructions)

25	Credit for taxes on section 951A category income	25		
26	Credit for taxes on foreign branch category income	26		
27	Credit for taxes on passive category income	27		
28	Credit for taxes on general category income	28		
29	Credit for taxes on section 901(j) income	29		
30	Credit for taxes on certain income re-sourced by treaty	30		
31	Credit for taxes on lump-sum distributions	31		
32	Add lines 25 through 31	32		
33	Enter the smaller of line 20 or line 32	33		
34	Reduction of credit for international boycott operations. See instructions for line 12	34		
35	Subtract line 34 from line 33. This is your foreign tax credit. Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a	35		0

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Form 1116 (2022)

Form **6251**

Alternative Minimum Tax—Individuals

OMB No. 1545-0074

Department of the Treasury
Internal Revenue ServiceGo to www.irs.gov/Form6251 for instructions and the latest information.
Attach to Form 1040, 1040-SR, or 1040-NR.**2022**Attachment
Sequence No. 32

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

NAJAM & SYED

Your social security number

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	Enter the amount from Form 1040 or 1040-SR, line 15, if more than zero. If Form 1040 or 1040-SR, line 15, is zero, subtract line 14 of Form 1040 or 1040-SR from line 11 of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.)	1	-1,090
2a	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 12	2a	10,000
b	Tax refund from Schedule 1 (Form 1040), line 1 or line 8z	2b	
c	Investment interest expense (difference between regular tax and AMT)	2c	
d	Depletion (difference between regular tax and AMT)	2d	
e	Net operating loss deduction from Schedule 1 (Form 1040), line 8a. Enter as a positive amount	2e	
f	Alternative tax net operating loss deduction	2f	8,150
g	Interest from specified private activity bonds exempt from the regular tax	2g	
h	Qualified small business stock, see instructions	2h	
i	Exercise of incentive stock options (excess of AMT income over regular tax income)	2i	
j	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	2j	
k	Disposition of property (difference between AMT and regular tax gain or loss)	2k	
l	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	2l	
m	Passive activities (difference between AMT and regular tax income or loss)	2m	0
n	Loss limitations (difference between AMT and regular tax income or loss)	2n	146
o	Circulation costs (difference between regular tax and AMT)	2o	
p	Long-term contracts (difference between AMT and regular tax income)	2p	
q	Mining costs (difference between regular tax and AMT)	2q	
r	Research and experimental costs (difference between regular tax and AMT)	2r	
s	Income from certain installment sales before January 1, 1987	2s	
t	Intangible drilling costs preference	2t	
3	Other adjustments, including income-based related adjustments	3	-1
4	Alternative minimum taxable income. Combine lines 1 through 3. (If married filing separately and line 4 is more than \$778,100, see instructions.)	4	905

Part II Alternative Minimum Tax (AMT)

5	Exemption. IF your filing status is... AND line 4 is not over... THEN enter on line 5... Single or head of household \$ 539,900 \$ 75,900 Married filing jointly or qualifying widow(er) 1,079,800 118,100 Married filing separately 539,900 59,050 If line 4 is over the amount shown above for your filing status, see instructions.	5	118,100
6	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10	6	0
7	• If you are filing Form 2555, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here. • All others: If line 6 is \$206,100 or less (\$103,050 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$4,122 (\$2,061 if married filing separately) from the result.	7	
8	Alternative minimum tax foreign tax credit (see instructions)	8	
9	Tentative minimum tax. Subtract line 8 from line 7	9	0
10	Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 2. Subtract from the result Schedule 3 (Form 1040), line 1 and any negative amount reported on Form 8978, line 14 (treated as a positive number). If zero or less, enter -0-. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 16, refigure that tax without using Schedule J before completing this line. See instructions	10	
11	AMT. Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 1	11	0

For Paperwork Reduction Act Notice, see your tax return instructions.

Form 6251 (2022)

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Form **8995**Department of the Treasury
Internal Revenue Service**Qualified Business Income Deduction
Simplified Computation**Attach to your tax return.
Go to www.irs.gov/Form8995 for instructions and the latest information.

OMB No. 1545-2294

2022Attachment
Sequence No. 55

Name(s) shown on return

NAJAM & N SYED

Your taxpayer identification number

Note. You can claim the qualified business income deduction only if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$170,050 (\$340,100 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
I	MICHIGAN MEDICAL GROUP PC		-46,779
II	MICHIGAN MEDICAL ASSOCIATES, PC	2	-100,424
III			
IV			
V			

2	Total qualified business income or (loss). Combine lines 1I through 1V, column (c)	2	-147,203
3	Qualified business net (loss) carryforward from the prior year	3	331,277
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	0
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5	
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	0
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9	
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10	0
11	Taxable income before qualified business income deduction (see instructions)	11	-1,090
12	Net capital gain (see instructions)	12	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	0
14	Income limitation. Multiply line 13 by 20% (0.20)	14	0
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)	15	0
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	478,480
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8995 (2022)

Form **7203**(Rev. December 2022)
Department of the Treasury
Internal Revenue Service**S Corporation Shareholder Stock and
Debt Basis Limitations**Attach to your tax return.
Go to www.irs.gov/Form7203 for instructions and the latest information.

OMB No. 1545-2302

Attachment
Sequence No. 203

Name of shareholder

NAJAM

Identifying number

A Name of S corporation

MICHIGAN MEDICAL GROUP PC

B Employer identification number

C Stock block (see instructions):

D Check applicable box(es) to indicate how stock was acquired:

(1) ☐ Original shareholder (2) ☐ Purchased (3) ☐ Inherited (4) ☐ Gifted (5) ☐ Other:E Check if you have a Regulations section 1.1367-1(g) election in effect during the tax year for this S corporation ☐**Part I Shareholder Stock Basis**

1	Stock basis at the beginning of the corporation's tax year	1	13,918
2	Basis from any capital contributions made or additional stock acquired during the tax year	2	
3a	Ordinary business income (enter losses in Part III)	3a	
b	Net rental real estate income (enter losses in Part III)	3b	
c	Other net rental income (enter losses in Part III)	3c	
d	Interest income	3d	39,054
e	Ordinary dividends	3e	
f	Royalties	3f	
g	Net capital gains (enter losses in Part III)	3g	
h	Net section 1231 gain (enter losses in Part III)	3h	
i	Other income (enter losses in Part III)	3i	
j	Excess depletion adjustment	3j	
k	Tax-exempt income	3k	
l	Recapture of business credits	3l	
m	Other items that increase stock basis	3m	
4	Add lines 3a through 3m	4	39,054
5	Stock basis before distributions. Add lines 1, 2, and 4	5	52,972
6	Distributions (excluding dividend distributions) Note: If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.	6	
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15	7	52,972
8a	Nondeductible expenses	8a	6,080
b	Depletion for oil and gas	8b	
c	Business credits (sections 60(c)(1) and (5))	8c	
9	Add lines 8a through 8c	9	6,080
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15	10	46,892
11	Allowable loss and deduction items. Enter the amount from line 47, column (c)	11	46,892
12	Debt basis restoration (see net increase in instructions for line 23)	12	
13	Other items that decrease stock basis	13	
14	Add lines 11, 12, and 13	14	46,892
15	Stock basis at the end of the corporation's tax year. Subtract line 14 from line 10. If the result is zero or less, enter -0-	15	0

Part II Shareholder Debt Basis**Section A—Amount of Debt (if more than three debts, see instructions.)**

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
	<input checked="" type="checkbox"/> Formal note <input type="checkbox"/> Open account	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	
16 Loan balance at the beginning of the corporation's tax year				
17 Additional loans (see instructions)				
18 Loan balance before repayment. Add lines 16 and 17				
19 Principal portion of debt repayment (this line doesn't include interest)				
20 Loan balance at the end of the corporation's tax year. Subtract lines 19 from line 18				

For Paperwork Reduction Act Notice, see separate instructions.
DAA

Form 7203 (Rev. 12-2022)

NAJAM SYED

Form 7203 (Rev. 12-2022)

Part II Shareholder Debt Basis (continued)

Page 2

Section B—Adjustments to Debt Basis

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
21 Debt basis at the beginning of the corporation's tax year				
22 Enter the amount, if any, from line 17				
23 Debt basis restoration (see instructions)				
24 Debt basis before repayment. Add lines 21, 22, and 23				
25 Divide line 24 by line 18				
26 Nontaxable debt repayment. Multiply line 25 by line 19				
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24	0			
28 Nondeductible expenses and oil and gas depletion deductions in excess of stock basis				
29 Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0-	0			
30 Allowable losses in excess of stock basis. Enter the amount from line 47, column (d)				
31 Debt basis at the end of the corporation's tax year. Subtract line 30 from line 29. If the result is zero or less, enter -0-	0			

Section C—Gain on Loan Repayment

32 Repayment. Enter the amount from line 19				
33 Nontaxable repayments. Enter the amount from line 26				
34 Reportable gain. Subtract line 33 from line 32	0			

Part III Shareholder Allowable Loss and Deduction Items

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss	49,735		46,779		2,956
36 Net rental real estate loss					
37 Other net rental loss					
38 Net capital loss					
39 Net section 1231 loss					
40 Other loss					
41 Section 179 deductions					
42 Charitable contributions	120		113		7
43 Investment interest expense					
44 Section 59(e)(2) expenditures					
45 Other deductions					
46 Foreign taxes paid or accrued					
47 Total loss. Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30	49,855		46,892		2,963

Form 7203 (Rev. 12-2022)

Form **7203**(Rev. December 2022)
Department of the Treasury
Internal Revenue Service
Name of shareholder**S Corporation Shareholder Stock and
Debt Basis Limitations**Attach to your tax return.
Go to www.irs.gov/Form7203 for instructions and the latest information.

OMB No. 1545-2302

Attachment
Sequence No. 203

Name of shareholder NAJAM SYED		Identifying number
A Name of S corporation MICHIGAN MEDICAL ASSOCIATES, PC		B Employer identification number
C Stock block (see instructions):		
D Check applicable box(es) to indicate how stock was acquired: (1) <input type="checkbox"/> Original shareholder (2) <input type="checkbox"/> Purchased (3) <input type="checkbox"/> Inherited (4) <input type="checkbox"/> Gifted (5) <input type="checkbox"/> Other:		
E Check if you have a Regulations section 1.1367-1(g) election in effect during the tax year for this S corporation <input type="checkbox"/>		

Part I Shareholder Stock Basis

1	Stock basis at the beginning of the corporation's tax year	1	108,090
2	Basis from any capital contributions made or additional stock acquired during the tax year	2	
3a	Ordinary business income (enter losses in Part III)	3a	
b	Net rental real estate income (enter losses in Part III)	3b	
c	Other net rental income (enter losses in Part III)	3c	
d	Interest income	3d	5,248
e	Ordinary dividends	3e	
f	Royalties	3f	
g	Net capital gains (enter losses in Part III)	3g	
h	Net section 1231 gain (enter losses in Part III)	3h	
i	Other income (enter losses in Part III)	3i	
j	Excess depletion adjustment	3j	
k	Tax-exempt income	3k	
l	Recapture of business credits	3l	
m	Other items that increase stock basis	3m	
4	Add lines 3a through 3m	4	5,248
5	Stock basis before distributions. Add lines 1, 2, and 4	5	113,338
6	Distributions (excluding dividend distributions) Note: If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.	6	
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15	7	113,338
8a	Nondeductible expenses	8a	2,098
b	Depletion for oil and gas	8b	
c	Business credits (sections 50(c)(1) and (5))	8c	
9	Add lines 8a through 8c	9	2,098
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15	10	111,240
11	Allowable loss and deduction items. Enter the amount from line 47, column (c)	11	100,424
12	Debt basis restoration (see net increase in instructions for line 23)	12	
13	Other items that decrease stock basis	13	
14	Add lines 11, 12, and 13	14	100,424
15	Stock basis at the end of the corporation's tax year. Subtract line 14 from line 10. If the result is zero or less, enter -0-	15	10,816

Part II Shareholder Debt Basis**Section A—Amount of Debt (If more than three debts, see instructions.)**

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
	<input type="checkbox"/> Formal note <input checked="" type="checkbox"/> Open account	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account	
16 Loan balance at the beginning of the corporation's tax year				
17 Additional loans (see instructions)				
18 Loan balance before repayment. Add lines 16 and 17				
19 Principal portion of debt repayment (this line doesn't include interest)				
20 Loan balance at the end of the corporation's tax year. Subtract lines 19 from line 18				

For Paperwork Reduction Act Notice, see separate instructions.
DAA

Form 7203 (Rev. 12-2022)

Part II Shareholder Debt Basis (continued)**Section B—Adjustments to Debt Basis**

Description	(a) Debt 1	(b) Debt 2	(c) Debt 3	(d) Total
21 Debt basis at the beginning of the corporation's tax year				
22 Enter the amount, if any, from line 17				
23 Debt basis restoration (see instructions)				
24 Debt basis before repayment. Add lines 21, 22, and 23				
25 Divide line 24 by line 18				
26 Nontaxable debt repayment. Multiply line 25 by line 19				
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24	0			
28 Nondeductible expenses and oil and gas depletion deductions in excess of stock basis				
29 Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0-	0			
30 Allowable losses in excess of stock basis. Enter the amount from line 47, column (d)				
31 Debt basis at the end of the corporation's tax year. Subtract line 30 from line 29. If the result is zero or less, enter -0-	0			

Section C—Gain on Loan Repayment

32 Repayment. Enter the amount from line 19				
33 Nontaxable repayments. Enter the amount from line 26				
34 Reportable gain. Subtract line 33 from line 32	0			

Part III Shareholder Allowable Loss and Deduction Items

Description	(a) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss	100,424		100,424		
36 Net rental real estate loss					
37 Other net rental loss					
38 Net capital loss					
39 Net section 1231 loss					
40 Other loss					
41 Section 179 deductions					
42 Charitable contributions					
43 Investment interest expense					
44 Section 59(e)(2) expenditures					
45 Other deductions					
46 Foreign taxes paid or accrued					
47 Total loss. Add lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30	100,424		100,424		

Form 1040	Department of the Treasury—Internal Revenue Service (99) U.S. Individual Income Tax Return	2021	OMB No. 1545-0074	IRS Use Only—Do not write or stamp in this space.																																																																																																						
Filing Status <input type="checkbox"/> Single <input checked="" type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately (MFS) <input type="checkbox"/> Head of household (HOH) <input type="checkbox"/> Qualifying widow(er) (QW) Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶																																																																																																										
Your first name and middle initial NAJAM		Last name SYED		Your social security number																																																																																																						
If joint return, spouse's first name and middle initial		Last name SYED		Spouse's social security number																																																																																																						
Home address (number and street). If you have a P.O. box, see instructions. 6130 MABEN WOOD LANE			Apt. no.																																																																																																							
City, town or post office. If you have a foreign address, also complete spaces below. CANTON			State MI	ZIP code 48180																																																																																																						
Foreign country name		Foreign province/state/county		Foreign postal code																																																																																																						
Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input checked="" type="checkbox"/> Spouse																																																																																																										
At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No																																																																																																										
Standard Deduction <input type="checkbox"/> Someone can claim: <input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent <input type="checkbox"/> Spouse itemizes on a separate return or you were a dual-status alien																																																																																																										
Age/Blindness You: <input type="checkbox"/> Were born before January 2, 1957 <input type="checkbox"/> Are blind Spouse: <input type="checkbox"/> Was born before January 2, 1957 <input type="checkbox"/> Is blind																																																																																																										
Dependents (see instructions):																																																																																																										
If more than four dependents, see Instr. and check here ▶ <input type="checkbox"/>	(1) First name	Last name	(2) Social security number	(3) Relationship to you																																																																																																						
				(4) ✓ if qualifies for (see instructions): Child tax credit Credit for other dependents																																																																																																						
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;">Attach Sch. B if required,</td> <td style="width:10%;">1 Wages, salaries, tips, etc. Attach Form(s) W-2</td> <td style="width:10%;">2a</td> <td style="width:10%;">b Taxable interest</td> <td style="width:10%;">1</td> <td style="width:10%; text-align: right;">220,524</td> </tr> <tr> <td></td> <td>2a Tax-exempt interest</td> <td></td> <td>b Ordinary dividends</td> <td>2b</td> <td style="text-align: right;">1</td> </tr> <tr> <td></td> <td>3a Qualified dividends</td> <td style="text-align: right;">54</td> <td>b Taxable amount</td> <td>3b</td> <td style="text-align: right;">112</td> </tr> <tr> <td></td> <td>4a IRA distributions</td> <td></td> <td>b Taxable amount</td> <td>4b</td> <td></td> </tr> <tr> <td></td> <td>5a Pensions and annuities</td> <td></td> <td>b Taxable amount</td> <td>5b</td> <td></td> </tr> <tr> <td></td> <td>6a Soc. sec. ben.</td> <td></td> <td>b Taxable amount</td> <td>6b</td> <td></td> </tr> <tr> <td></td> <td>7 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/></td> <td></td> <td></td> <td>7</td> <td style="text-align: right;">3,623</td> </tr> <tr> <td></td> <td>8 Other income from Schedule 1, line 10</td> <td></td> <td></td> <td>8</td> <td style="text-align: right;">-321,762</td> </tr> <tr> <td></td> <td>9 Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income ▶</td> <td></td> <td></td> <td>9</td> <td style="text-align: right;">-97,502</td> </tr> <tr> <td></td> <td>10 Adjustments to income from Schedule 1, line 26</td> <td></td> <td></td> <td>10</td> <td style="text-align: right;">12,524</td> </tr> <tr> <td></td> <td>11 Subtract line 10 from line 9. This is your adjusted gross income ▶</td> <td></td> <td></td> <td>11</td> <td style="text-align: right;">-110,026</td> </tr> <tr> <td></td> <td>12a Standard deduction or itemized deductions (from Schedule A)</td> <td style="text-align: right;">44,806</td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>b Charitable contributions if you take the standard deduction (see instructions)</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>c Add lines 12a and 12b</td> <td></td> <td></td> <td>12c</td> <td style="text-align: right;">44,806</td> </tr> <tr> <td></td> <td>13 Qualified business income deduction from Form 8895 or Form 8995-A</td> <td></td> <td></td> <td>13</td> <td></td> </tr> <tr> <td></td> <td>14 Add lines 12c and 13 ▶</td> <td></td> <td></td> <td>14</td> <td style="text-align: right;">44,806</td> </tr> <tr> <td></td> <td>15 Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-</td> <td></td> <td></td> <td>15</td> <td style="text-align: right;">0</td> </tr> </table>					Attach Sch. B if required,	1 Wages, salaries, tips, etc. Attach Form(s) W-2	2a	b Taxable interest	1	220,524		2a Tax-exempt interest		b Ordinary dividends	2b	1		3a Qualified dividends	54	b Taxable amount	3b	112		4a IRA distributions		b Taxable amount	4b			5a Pensions and annuities		b Taxable amount	5b			6a Soc. sec. ben.		b Taxable amount	6b			7 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>			7	3,623		8 Other income from Schedule 1, line 10			8	-321,762		9 Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income ▶			9	-97,502		10 Adjustments to income from Schedule 1, line 26			10	12,524		11 Subtract line 10 from line 9. This is your adjusted gross income ▶			11	-110,026		12a Standard deduction or itemized deductions (from Schedule A)	44,806					b Charitable contributions if you take the standard deduction (see instructions)						c Add lines 12a and 12b			12c	44,806		13 Qualified business income deduction from Form 8895 or Form 8995-A			13			14 Add lines 12c and 13 ▶			14	44,806		15 Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-			15	0
Attach Sch. B if required,	1 Wages, salaries, tips, etc. Attach Form(s) W-2	2a	b Taxable interest	1	220,524																																																																																																					
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For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form 1040 (2021)

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972	16	0
3		17	
17	Amount from Schedule 2, line 3	18	0
18	Add lines 16 and 17	19	
19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812	20	
20	Amount from Schedule 3, line 8	21	
21	Add lines 19 and 20	22	0
22	Subtract line 21 from line 18. If zero or less, enter -0-	23	
23	Other taxes, including self-employment tax, from Schedule 2, line 21	24	0
24	Add lines 22 and 23. This is your total tax		
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	
26	2021 estimated tax payments and amount applied from 2020 return	26	40,000
27a	Earned income credit (EIC)	27a	
	Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all other requirements for taxpayers who are at least age 18, to claim the EIC. See instructions. <input type="checkbox"/>		
b	Nontaxable combat pay election	27b	
c	Prior year (2019) earned income	27c	
28	Refundable child tax credit or additional child tax credit from Sch. 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	2,800
31	Amount from Schedule 3, line 15	31	
32	Add lines 27a and 28 through 31. These are your total other payments and refundable credits	32	2,800
33	Add lines 25d, 26, and 32. These are your total payments	33	42,800
Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	42,800
35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	35a	
Direct deposit?	b Routing number	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
See instructions.	d Account number		
36	Amount of line 34 you want applied to your 2022 estimated tax	36	42,800
Amount	37 Amount you owe. Subtract line 33 from line 24. For details on how to pay, see instructions	37	
You Owe	38 Estimated tax penalty (see instructions)	38	
Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions <input checked="" type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No		
	Designee's name BASIL SAMONA	Phone no. 248-737-9933	Personal identification number (PIN) 25931
Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
Joint return? See instructions. Keep a copy for your records.	Your signature	Date	Your occupation PHYSICIAN
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation HOMEMAKER
	Phone no.	Email address	
Paid	Preparer's name BASIL SAMONA	Preparer's signature BASIL SAMONA	Date 10/15/22
Preparer Use Only	Firm's name OAKLAND BUSINESS & TAX ADVISORS CPA'S	Phone no. 248-737-9933	Check if: <input type="checkbox"/> Self-employed
	Firm's address 30201 ORCHARD LAKE RD STE 220 FARMINGTON HILLS MI 48334-2285	Firm's EIN 38-3547321	

Go to www.irs.gov/Form1040 for instructions and the latest information.

Form 1040 (2021)

SCHEDULE 1
(Form 1040)**Additional Income and Adjustments to Income**Department of the Treasury
Internal Revenue Service▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2021Attachment
Sequence No. 01

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

NAJAM & SYED

Your social security number

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	All money received	2a	
b	Date of original divorce or separation agreement (see instructions) ▶		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	-321,762
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	
b	Gambling income	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	
e	Taxable Health Savings Account distribution	8e	
f	Alaska Permanent Fund dividends	8f	
g	Jury duty pay	8g	
h	Prizes and awards	8h	
i	Activity not engaged in for profit income	8i	
j	Stock options	8j	
k	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8k	
l	Olympic and Paralympic medals and USOC prize money (see instructions)	8l	
m	Section 951(a) inclusion (see instructions)	8m	
n	Section 951A(a) inclusion (see instructions)	8n	
o	Section 461(f) excess business loss adjustment	8o	
p	Taxable distributions from an ABLE account (see instructions)	8p	
z	Other income. List type and amount ▶	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	-321,762

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040) 2021

Part II Adjustments to Income

11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3803		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction		17	12,524
18	Penalty on early withdrawal of savings		18	
19a	Alimony paid		19a	
b	Recipient's SSN			
c	Date of original divorce or separation agreement (see instructions)			
20	IRA deduction		20	
21	Student loan interest deduction		21	
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			
a	Jury duty pay (see instructions)	24a		
b	Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit	24b		
c	Non-taxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l	24c		
d	Reforestation amortization and expenses	24d		
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e		
f	Contributions to section 501(c)(18)(D) pension plans	24f		
g	Contributions by certain chaplains to section 403(b) plans	24g		
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h		
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i		
j	Housing deduction from Form 2555	24j		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k		
z	Other adjustments. List type and amount	24z		
25	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your adjustments to income. Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a		26	12,524

Schedule 1 (Form 1040) 2021

SCHEDULE A
(Form 1040)Department of the Treasury
Internal Revenue Service (99)**Itemized Deductions**▶ Go to www.irs.gov/ScheduleA for instructions and the latest information.
▶ Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

2021Attachment
Sequence No. 07

Name(s) shown on Form 1040 or 1040-SR

NAJAM & SYED

Your social security number

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others.			
1	Medical and dental expenses (see instructions)	1		
2	Enter amount from Form 1040 or 1040-SR, line 11	2		
3	Multiply line 2 by 7.5% (0.075)	3		
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4		
Taxes You Paid	5 State and local taxes.			
	a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box <input type="checkbox"/>	5a	17,869	
	b State and local real estate taxes (see instructions)	5b	16,905	
	c State and local personal property taxes	5c		
	d Add lines 5a through 5c	5d	34,774	
	e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	5e	10,000	
	6 Other taxes. List type and amount ▶	6		
	7 Add lines 5e and 6	7		10,000
Interest You Paid	8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box <input type="checkbox"/>			
Caution: Your mortgage interest deduction may be limited (see instructions).	a Home mortgage interest and points reported to you on Form 1098. See instructions if limited	8a	34,806	
	b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address	8b		
	c Points not reported to you on Form 1098. See instructions for special rules	8c		
	d Mortgage insurance premiums (see instructions)	8d		
	e Add lines 8a through 8d	8e	34,806	
	9 Investment interest. Attach Form 4952 if required. See instructions	9		
	10 Add lines 8e and 9	10		34,806
Gifts to Charity	11 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11		
Caution: If you made a gift and got a benefit for it, see instructions.	12 Other than by cash or check. If you made any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	12		
	13 Carryover from prior year	13		
	14 Add lines 11 through 13	14		
Casualty and Theft Losses	15 Casually and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions	15		
Other Itemized Deductions	16 Other—from list in instructions. List type and amount ▶	16		
Total Itemized Deductions	17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 12a	17		44,806
	18 If you elect to itemize deductions even though they are less than your standard deduction, check this box <input type="checkbox"/>			

For Paperwork Reduction Act Notice, see the Instructions for Forms 1040 and 1040-SR.
DAA

Schedule A (Form 1040) 2021

SCHEDULE D
(Form 1040)**Capital Gains and Losses**

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)

- ▶ Attach to Form 1040, 1040-SR, or 1040-NR.
 ▶ Go to www.irs.gov/ScheduleD for instructions and the latest information.
 ▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

2021Attachment
Sequence No. 12

Name(s) shown on return

NAJAM & SYED

Your social security number

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☒ No
 If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses — Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked	39,688	36,067	0	3,621
2 Totals for all transactions reported on Form(s) 8949 with Box B checked	2	0	0	2
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824			4	
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			5	
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions			6	
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back			7	3,623

Part II Long-Term Capital Gains and Losses — Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824			11	
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1			12	
13 Capital gain distributions. See the instructions			13	
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions			14	
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back			15	0

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule D (Form 1040) 2021

NAJAM &

SYED

Schedule D (Form 1040) 2021

Page 2

Part III Summary

16	Combine lines 7 and 15 and enter the result	16	3,623
	<ul style="list-style-type: none"> If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then go to line 22. 		
17	Are lines 15 and 16 both gains?		
	<input type="checkbox"/> Yes. Go to line 18. <input checked="" type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18	If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet	18	
19	If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 16 of that worksheet	19	
20	Are lines 18 and 19 both zero or blank and are you not filing Form 4952?		
	<input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16. Don't complete lines 21 and 22 below. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of:	21	()
	<ul style="list-style-type: none"> The loss on line 18; or (\$3,000), or if married filing separately, (\$1,500) 		
	Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22	Do you have qualified dividends on Form 1040, 1040-SR, or Form 1040-NR, line 3a?		
	<input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16. <input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Schedule D (Form 1040) 2021

Form **8949****Sales and Other Dispositions of Capital Assets**

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service
Name(s) shown on return

Go to www.irs.gov/Form8949 for instructions and the latest information.
File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

2021Attachment
Sequence No. **12A****NAJAM &****SYED**

Social security number or taxpayer identification number

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part I Short-Term. Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You **must** check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

☒

(A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above)

☐

(B) Short-term transactions reported on Form(s) 1099-B showing basis wasn't reported to the IRS

☐

(C) Short-term transactions not reported to you on Form 1099-B

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see Column (g) in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (d), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
					(f) Code(s) from instructions	(g) Amount of adjustment	
PERSHING LLC ST	VARIOUS	VARIOUS	36,250	32,592			3,658
77.000 SH ISHARES CORE	06/08/21	MOEDERATE 10/05/21	3,438	3,475			-37
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) ▶			39,688	36,067		0	3,621

Note: If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

For Paperwork Reduction Act Notice, see your tax return instructions.

Form **8949** (2021)

DAA

Form **8949**Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Sales and Other Dispositions of Capital Assets▶ Go to www.irs.gov/Form8949 for instructions and the latest information.

▶ File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

OMB No. 1545-0074

2021Attachment
Sequence No. **12A****NAJAM &****I SYED**

Social security number or taxpayer identification number

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part I **Short-Term.** Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☐ (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above)
☒ (B) Short-term transactions reported on Form(s) 1099-B showing basis wasn't reported to the IRS
☐ (C) Short-term transactions not reported to you on Form 1099-B

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see Column (g) in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
					(f) Code(s) from instructions	(g) Amount of adjustment	
WORLD GOLD TR	SPDR						
	VARIOUS	VARIOUS	2	0			2
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) ▶			2	0		0	2

Note: If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

For Paperwork Reduction Act Notice, see your tax return instructions.

Form **8949** (2021)

DAA

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

NAJAM & SYED

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations -- Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you must check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (f) on line 28 and attach Form 8198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section

Yes ☐ No ☒

28	(a) Name	(b) Enter P for partnership, S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	SEE STATEMENT 1					
B						
C						
D						

Passive Income and Loss		Nonpassive Income and Loss	
(g) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562
A			
B			
C			
D			
29a Totals	98	9,613	
b Totals		411,019	
30 Add columns (h) and (k) of line 29a			30 89,355
31 Add columns (g), (i), and (j) of line 29b			31 411,117
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31			32 -321,762

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

Passive Income and Loss		Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A			
B			
34a Totals			
b Totals			
35 Add columns (d) and (f) of line 34a			35
36 Add columns (c) and (e) of line 34b			36
37 Total estate and trust income or (loss). Combine lines 35 and 36			37

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41	-321,762
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AD; and Schedule K-1 (Form 1041), box 14, code F. See instructions	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

DA

*LOSS LIMITED BY BASIS

Schedule E (Form 1040) 2021

Form **1116****Foreign Tax Credit**
(Individual, Estate, or Trust)

OMB No. 1545-0121

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040, 1040-SR, 1040-NR, 1041, or 990-T.

▶ Go to www.irs.gov/Form1116 for instructions and the latest information.**2021**Attachment
Sequence No. **19**

Name

Identifying number as shown on page 1 of your tax return

SYEDUse a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☐ Section 951A category income c ☒ Passive category income e ☐ Section 901(g) income g ☐ Lump-sum distributions
 b ☐ Foreign branch category income d ☐ General category income f ☐ Certain income re-sourced by treaty

h Resident of (name of country) ▶ **US UNITED STATES**

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for category checked above)

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
1 Enter the name of the foreign country or U.S. possession ▶ RIC				
1a Gross income from sources within country shown above and of the type checked above (see instructions):				
b DIVIDEND Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source. See instructions ▶ <input type="checkbox"/>	23			1a 23
Deductions and losses (Caution: See instructions):				
2 Expenses definitely related to the income on line 1a (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions)	10,000			
b Other ded. (attach stmt.)				
c Add lines 3a and 3b	10,000			
d Gross foreign source income (see instructions)				
e Gross income from all sources (see instructions)	313,652			
f Divide line 3d by line 3e (see instructions)				
g Multiply line 3c by line 3f				
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5				6
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				7 23

Part II Foreign Taxes Paid or Accrued (see instructions)

Country	Credit is claimed for taxes (you must check one) (i) <input checked="" type="checkbox"/> Paid (ii) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued								
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:			(p) Other foreign taxes paid or accrued	Taxes withheld at source on:			(i) Other foreign taxes paid or accrued	(u) Total foreign taxes paid or accrued (add cols. (q) through (i))
		(j) Date paid or accrued	(m) Dividends	(n) Rents and royalties		(o) Interest	(q) Dividends	(r) Rents and royalties		
A	12/31/21					2				2
B										
C										
8	Add lines A through C, column (u). Enter the total here and on line 9, page 2									8 2

For Paperwork Reduction Act Notice, see instructions.

Form **1116** (2021)

DAA

N SYED

Form 1116 (2021)

Page 2

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	2	
10	Enter the sum of any carryover of foreign taxes (from Schedule 8, line 3, column (xiv)) plus any carrybacks to the current tax year SEE SCH B (If your income was section 951A category income (box a above Part I), leave line 10 blank.)	10	19	
11	Add lines 9 and 10	11	21	
12	Reduction in foreign taxes (see instructions)	12		
13	Taxes reclassified under high tax kickout (see instructions)	13		
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	14	21	
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I. See instructions	15	23	
16	Adjustments to line 15 (see instructions)	16		
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.)	17	23	
18	Individuals: Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. Estates and trusts: Enter your taxable income without the deduction for your exemption Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.	18	-154,832	
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	19	1.0000	
20	Individuals: Enter the total of Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, Part II, lines 2, 3, 4, and 5. Foreign estates and trusts should enter the amount from Form 1040-NR, line 16 Caution: If you are completing line 20 for separate category g (lump-sum distributions), or, if you file Form 9978, Partner's Additional Reporting Year Tax, see instructions.	20		
21	Multiply line 20 by line 19 (maximum amount of credit)	21		
22	Increase in limitation (section 960 (c))	22		
23	Add lines 21 and 22	23		
24	Enter the smaller of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV See instructions	24		

Part IV Summary of Credits From Separate Parts III (see instructions)

25	Credit for taxes on section 951A category income	25		
26	Credit for taxes on foreign branch category income	26		
27	Credit for taxes on passive category income	27		
28	Credit for taxes on general category income	28		
29	Credit for taxes on section 901(j) income	29		
30	Credit for taxes on certain income re-sourced by treaty	30		
31	Credit for taxes on lump-sum distributions	31		
32	Add lines 25 through 31	32		
33	Enter the smaller of line 20 or line 32	33		
34	Reduction of credit for international boycott operations. See instructions for line 12	34		
35	Subtract line 34 from line 33. This is your foreign tax credit. Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a	35	0	

DAA

Form 1116 (2021)

Form **1116**
ALT. MIN. TAX
Foreign Tax Credit
 (Individual, Estate, or Trust)

OMB No. 1545-0121

2021Attachment
Sequence No. **19**Department of the Treasury
Internal Revenue Service (99)
 Attach to Form 1040, 1040-SR, 1040-NR, 1041, or 990-T.
 Go to www.irs.gov/Form1116 for instructions and the latest information.

Name

Identifying number as shown on page 1 of your tax return

SYED
 Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☐ Section 951A category income c ☒ Passive category income e ☐ Section 901(j) income g ☐ Lump-sum distributions
 b ☐ Foreign branch category income d ☐ General category income f ☐ Certain income re-sourced by treaty

 h Resident of (name of country) **US UNITED STATES**

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for category checked above)

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
I Enter the name of the foreign country or U.S. possession RIC				
1a Gross income from sources within country shown above and of the type checked above (see instructions):				
b DIVIDEND Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source. See instructions <input type="checkbox"/>	23			1a 23
Deductions and losses (Caution: See instructions):				
2 Expenses definitely related to the income on line 1a (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions)				
b Other ded. (attach stmt.)				
c Add lines 3a and 3b				
d Gross foreign source income (see instructions)				
e Gross income from all sources (see instructions)	313,652			
f Divide line 3d by line 3e (see instructions)				
g Multiply line 3c by line 3f				
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5				6
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				7 23

Part II Foreign Taxes Paid or Accrued (see instructions)

Country	Credit is claimed for taxes (you must check one) (f) <input checked="" type="checkbox"/> Paid (k) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued								(u) Total foreign taxes paid or accrued (add cols. (q) through (t))	
		In foreign currency				In U.S. dollars					
		Taxes withheld at source on:				Taxes withheld at source on:					
		(l) Date paid or accrued	(m) Dividends	(n) Rents and royalties	(o) Interest	(p) Other foreign taxes paid or accrued	(q) Dividends	(r) Rents and royalties	(s) Interest		(t) Other foreign taxes paid or accrued
A	12/31/21					2				2	
B											
C											
8	Add lines A through C, column (u). Enter the total here and on line 9, page 2										8 2

For Paperwork Reduction Act Notice, see instructions.

Form **1116** (2021)

DAA

ALT. MIN. TAX

SYED

Form 1116 (2021)

Page 2

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	2	
10	Enter the sum of any carryover of foreign taxes (from Schedule B, line 3, column (xiv)) plus any carrybacks to the current tax year SEE SCH B (If your income was section 951A category income (box a above Part I), leave line 10 blank.)	10	31	
11	Add lines 9 and 10	11	33	
12	Reduction in foreign taxes (see instructions)	12		
13	Taxes reclassified under high tax kickout (see instructions)	13		
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	14	33	
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I. See instructions	15	23	
16	Adjustments to line 15 (see instructions)	16		
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.)	17	23	
18	Individuals: Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. Estates and trusts: Enter your taxable income without the deduction for your exemption Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.	18	-144,868	
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	19	1.0000	
20	Individuals: Enter the total of Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, Part II, lines 2, 3, 4, and 6. Foreign estates and trusts should enter the amount from Form 1040-NR, line 16 Caution: If you are completing line 20 for separate category g (lump-sum distributions), or, if you file Form 9978, Partner's Additional Reporting Year Tax, see instructions.	20		
21	Multiply line 20 by line 19 (maximum amount of credit)	21		
22	Increase in limitation (section 960 (c))	22		
23	Add lines 21 and 22	23		
24	Enter the smaller of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV. See instructions	24		

Part IV Summary of Credits From Separate Parts III (see instructions)

25	Credit for taxes on section 951A category income	25		
26	Credit for taxes on foreign branch category income	26		
27	Credit for taxes on passive category income	27		
28	Credit for taxes on general category income	28		
29	Credit for taxes on section 901(j) income	29		
30	Credit for taxes on certain income re-sourced by treaty	30		
31	Credit for taxes on lump-sum distributions	31		
32	Add lines 25 through 31	32		
33	Enter the smaller of line 20 or line 32	33		
34	Reduction of credit for international boycott operations. See instructions for line 12	34		
35	Subtract line 34 from line 33. This is your foreign tax credit. Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a	35	0	

DAA

Form 1116 (2021)

Form **6251**

Alternative Minimum Tax—Individuals

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (80)

Go to www.irs.gov/Form6251 for instructions and the latest information.
Attach to Form 1040, 1040-SR, or 1040-NR.

2021
Attachment
Sequence No. **32**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Your social security number

NAJAM & SYED

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	Enter the amount from Form 1040 or 1040-SR, line 15, if more than zero. If Form 1040 or 1040-SR, line 15, is zero, subtract line 14 of Form 1040 or 1040-SR from line 11 of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.)	1	-154,832
2a	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 12a	2a	10,000
b	Tax refund from Schedule 1 (Form 1040), line 1 or line 8z	2b	
c	Investment interest expense (difference between regular tax and AMT)	2c	
d	Depletion (difference between regular tax and AMT)	2d	
e	Net operating loss deduction from Schedule 1 (Form 1040), line 8a. Enter as a positive amount	2e	
f	Alternative tax net operating loss deduction	2f	
g	Interest from specified private activity bonds exempt from the regular tax	2g	
h	Qualified small business stock, see instructions	2h	
i	Exercise of incentive stock options (excess of AMT income over regular tax income)	2i	
j	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	2j	
k	Disposition of property (difference between AMT and regular tax gain or loss)	2k	
l	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	2l	
m	Passive activities (difference between AMT and regular tax income or loss)	2m	0
n	Loss limitations (difference between AMT and regular tax income or loss)	2n	-36
o	Circulation costs (difference between regular tax and AMT)	2o	
p	Long-term contracts (difference between AMT and regular tax income)	2p	
q	Mining costs (difference between regular tax and AMT)	2q	
r	Research and experimental costs (difference between regular tax and AMT)	2r	
s	Income from certain installment sales before January 1, 1987	2s	
t	Intangible drilling costs preference	2t	
3	Other adjustments, including income-based related adjustments	3	
4	Alternative minimum taxable income. Combine lines 1 through 3. (If married filing separately and line 4 is more than \$752,800, see instructions.)	4	-144,868

Part II Alternative Minimum Tax (AMT)

5	Exemption. IF your filing status is . . . AND line 4 is not over . . . THEN enter on line 5 . . . Single or head of household \$ 523,600 \$ 73,600 Married filing jointly or qualifying widow(er) 1,047,200 114,600 Married filing separately 523,600 57,300 If line 4 is over the amount shown above for your filing status, see instructions.	5	114,600
6	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10	6	0
7	• If you are filing Form 2555, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here. • All others: If line 6 is \$199,900 or less (\$99,950 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$3,998 (\$1,999 if married filing separately) from the result.	7	
8	Alternative minimum tax foreign tax credit (see instructions)	8	
9	Tentative minimum tax. Subtract line 8 from line 7	9	0
10	Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 2. Subtract from the result Schedule 3 (Form 1040), line 1 and any negative amount reported on Form 8978, line 14 (treated as a positive number). If zero or less, enter -0-. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 15, refigure that tax without using Schedule J before completing this line. See instructions	10	
11	AMT. Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 1	11	0

For Paperwork Reduction Act Notice, see your tax return instructions.

Form 6251 (2021)

DAA

Form **8995****Qualified Business Income Deduction
Simplified Computation**

OMB No. 1545-2294

2021Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8995 for instructions and the latest information.Attachment
Sequence No. 55

Name(s) shown on return

NAJAM & SYED

Your taxpayer identification number

Note. You can claim the qualified business income deduction only if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$164,900 (\$164,925 if married filing separately; \$329,800 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	MICHIGAN MEDICAL GROUP PC	3	79,742
ii	MICHIGAN MEDICAL ASSOCIATES, PC	42	-60,861
iii	EXODUS PICTURES, LLC		-350,158
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	-331,277
3	Qualified business net (loss) carryforward from the prior year	3	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	0
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5	
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	0
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9	
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10	0
11	Taxable income before qualified business income deduction (see instructions)	11	-154,832
12	Net capital gain (see instructions)	12	54
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	0
14	Income limitation. Multiply line 13 by 20% (0.20)	14	0
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions) ▶	15	0
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	331,277
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8995 (2021)

Form **7203**(December 2021)
Department of the Treasury
Internal Revenue Service**S Corporation Shareholder Stock and
Debt Basis Limitations**

OMB No. 1545-2302

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form7203 for instructions and the latest information.Attachment
Sequence No. **203**

Name(s) shown on return

NAJAM SYED

Identifying number

Name of S corporation

MICHIGAN MEDICAL GROUP PC

Employer identification number

Stock block (see instructions) ▶

Part I Shareholder Stock Basis

1	Stock basis at the beginning of the corporation's tax year	1	12,331
2	Basis from any capital contributions made or additional stock acquired during the tax year	2	
3a	Ordinary business income (enter losses in Part III)	3a	79,742
b	Net rental real estate income (enter losses in Part III)	3b	
c	Other net rental income (enter losses in Part III)	3c	
d	Interest income	3d	
e	Ordinary dividends	3e	
f	Royalties	3f	
g	Net capital gains (enter losses in Part III)	3g	
h	Net section 1231 gain (enter losses in Part III)	3h	
i	Other income (enter losses in Part III)	3i	
j	Excess depletion adjustment	3j	
k	Tax-exempt income	3k	300,000
l	Recapture of business credits	3l	
m	Other items that increase stock basis	3m	
4	Add lines 3a through 3m	4	379,742
5	Stock basis before distributions. Add lines 1, 2, and 4	5	392,073
6	Distributions (excluding dividend distributions) Note: If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.	6	378,104
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15	7	13,969
8a	Nondeductible expenses	8a	51
b	Depletion for oil and gas	8b	
c	Business credits (sections 50(c)(1) and (5))	8c	
9	Add lines 8a through 8c	9	51
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15	10	13,918
11	Allowable loss and deduction items. Enter the amount from line 47, column (c)	11	
12	Debt basis restoration (see net increase in instructions for line 23)	12	
13	Other items that decrease stock basis	13	
14	Add lines 11, 12, and 13	14	
15	Stock basis at the end of the corporation's tax year. Subtract line 14 from line 10. If the result is zero or less, enter -0-	15	13,918

Part II Shareholder Debt Basis**Section A—Amount of Debt (If more than three debts, see instructions.)**

Description	Debt 1	Debt 2	Debt 3	Total
	<input type="checkbox"/> Formal note <input checked="" type="checkbox"/> Open account debt	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account debt	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account debt	
16 Loan balance at the beginning of the corporation's tax year				
17 Additional loans (see instructions)				
18 Loan balance before repayment. Combine lines 16 and 17				
19 Principal portion of debt repayment (this line doesn't include interest)	()	()	()	()
20 Loan balance at the end of the corporation's tax year. Combine lines 18 and 19				

For Paperwork Reduction Act Notice, see separate instructions.

Form 7203 (12-2021)

Part II Shareholder Debt Basis (continued)**Section B—Adjustments to Debt Basis**

Description	Debt 1	Debt 2	Debt 3	Total
21 Debt basis at the beginning of the corporation's tax year				
22 Enter the amount, if any, from line 17				
23 Debt basis restoration (see instructions)				
24 Debt basis before repayment. Combine lines 21, 22, and 23				
25 Divide line 24 by line 18				
26 Nontaxable debt repayment. Multiply line 25 by line 19				
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24	0			
28 Nondeductible expenses and oil and gas depletion deductions in excess of stock basis				
29 Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0-	0			
30 Allowable losses in excess of stock basis. Enter the amount from line 47, column (d)				
31 Debt basis at the end of the corporation's tax year. Subtract line 30 from line 29. If the result is zero or less, enter -0-	0			

Section C—Gain on Loan Repayment

32 Repayment. Enter the amount from line 19				
33 Nontaxable repayments. Enter the amount from line 26				
34 Reportable gain. Subtract line 33 from line 32	0			

Part III Shareholder Allowable Loss and Deduction Items

Description	(b) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss					
36 Net rental real estate loss					
37 Other net rental loss					
38 Net capital loss					
39 Net section 1231 loss					
40 Other loss					
41 Section 179 deductions					
42 Charitable contributions					
43 Investment interest expense					
44 Section 59(e)(2) expenditures					
45 Other deductions					
46 Foreign taxes paid or accrued					
47 Total loss. Combine lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30					

Form **7203**(December 2021)
Department of the Treasury
Internal Revenue Service**S Corporation Shareholder Stock and
Debt Basis Limitations**▶ Attach to your tax return.
▶ Go to www.irs.gov/Form7203 for instructions and the latest information.

OMB No. 1545-2302

Attachment
Sequence No. 203Name(s) shown on return
NAJAM SYED

Identification number

Name of S corporation

MICHIGAN MEDICAL ASSOCIATES, PC

Employer identification number

Stock block (see instructions) ▶

Part I Shareholder Stock Basis

1	Stock basis at the beginning of the corporation's tax year	1	106,183
2	Basis from any capital contributions made or additional stock acquired during the tax year	2	
3a	Ordinary business income (enter losses in Part III)	3a	
b	Net rental real estate income (enter losses in Part III)	3b	
c	Other net rental income (enter losses in Part III)	3c	
d	Interest income	3d	
e	Ordinary dividends	3e	
f	Royalties	3f	
g	Net capital gains (enter losses in Part III)	3g	
h	Net section 1231 gain (enter losses in Part III)	3h	
i	Other income (enter losses in Part III)	3i	
j	Excess depletion adjustment	3j	
k	Tax-exempt income	3k	87,500
l	Recapture of business credits	3l	
m	Other items that increase stock basis	3m	
4	Add lines 3a through 3m	4	87,500
5	Stock basis before distributions. Add lines 1, 2, and 4	5	193,683
6	Distributions (excluding dividend distributions) Note: If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.	6	24,580
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter -0-, skip lines 8 through 14, and enter -0- on line 15	7	169,103
8a	Nondeductible expenses	8a	152
b	Depletion for oil and gas	8b	
c	Business credits (sections 50(c)(1) and (5))	8c	
9	Add lines 8a through 8c	9	152
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter -0-, skip lines 11 through 14, and enter -0- on line 15	10	168,951
11	Allowable loss and deduction items. Enter the amount from line 47, column (c)	11	60,861
12	Debt basis restoration (see net increase in instructions for line 23)	12	
13	Other items that decrease stock basis	13	
14	Add lines 11, 12, and 13	14	60,861
15	Stock basis at the end of the corporation's tax year. Subtract line 14 from line 10. If the result is zero or less, enter -0-	15	108,090

Part II Shareholder Debt Basis**Section A—Amount of Debt (If more than three debts, see instructions.)**

Description	Debt 1	Debt 2	Debt 3	Total
	<input type="checkbox"/> Formal note <input checked="" type="checkbox"/> Open account debt	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account debt	<input type="checkbox"/> Formal note <input type="checkbox"/> Open account debt	
16 Loan balance at the beginning of the corporation's tax year				
17 Additional loans (see instructions)				
18 Loan balance before repayment. Combine lines 16 and 17				
19 Principal portion of debt repayment (this line doesn't include interest)	()	()	()	()
20 Loan balance at the end of the corporation's tax year. Combine lines 18 and 19				

For Paperwork Reduction Act Notice, see separate instructions.

Form 7203 (12-2021)

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Part II Shareholder Debt Basis (continued)**Section B—Adjustments to Debt Basis**

Description	Debt 1	Debt 2	Debt 3	Total
21 Debt basis at the beginning of the corporation's tax year				
22 Enter the amount, if any, from line 17				
23 Debt basis restoration (see instructions)				
24 Debt basis before repayment. Combine lines 21, 22, and 23				
25 Divide line 24 by line 18				
26 Nontaxable debt repayment. Multiply line 25 by line 19				
27 Debt basis before nondeductible expenses and losses. Subtract line 26 from line 24	0			
28 Nondeductible expenses and oil and gas depletion deductions in excess of stock basis				
29 Debt basis before losses and deductions. Subtract line 28 from line 27. If the result is zero or less, enter -0-	0			
30 Allowable losses in excess of stock basis. Enter the amount from line 47, column (d)				
31 Debt basis at the end of the corporation's tax year. Subtract line 30 from line 29. If the result is zero or less, enter -0-	0			

Section C—Gain on Loan Repayment

32 Repayment. Enter the amount from line 19				
33 Nontaxable repayments. Enter the amount from line 26				
34 Reportable gain. Subtract line 33 from line 32	0			

Part III Shareholder Allowable Loss and Deduction Items

Description	(b) Current year losses and deductions	(b) Carryover amounts (column (e)) from the previous year	(c) Allowable loss from stock basis	(d) Allowable loss from debt basis	(e) Carryover amounts
35 Ordinary business loss	60,861		60,861		
36 Net rental real estate loss					
37 Other net rental loss					
38 Net capital loss					
39 Net section 1231 loss					
40 Other loss					
41 Section 179 deductions					
42 Charitable contributions					
43 Investment interest expense					
44 Section 59(e)(2) expenditures					
45 Other deductions					
46 Foreign taxes paid or accrued					
47 Total loss. Combine lines 35 through 46 for each column. Enter the total loss in column (c) on line 11 and enter the total loss in column (d) on line 30	60,861		60,861		

NAJAM & SYED

Form 8582 (2021)

Page 2

Part V Complete This Part Before Part I, Lines 2a, 2b, and 2c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
GEN ONE - CIG, LLC		98			98
BURGLY MONSTER LLC	9,613			9,613	
Total. Enter on Part I, lines 2a, 2b, and 2c▶	9,613	98			

Part VI Use This Part if an Amount Is Shown on Part II, Line 9. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a).
Total ▶			1.00		

Part VII Allocation of Unallowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
GEN ONE - CIG, LLC	SCH E2	98	1.0000	
Total ▶		98	1.00	

Part VIII Allowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
Total ▶				

Form 8582 (2021)

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NAJAM & SYED

Form 8582 (2021)

Page 2

Part V Complete This Part Before Part I, Lines 2a, 2b, and 2c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
GEN ONE - CIG, LLC		98			98
BURGLY MONSTER LLC	9,613			9,613	
Total. Enter on Part I, lines 2a, 2b, and 2c	9,613	98			

Part VI Use This Part if an Amount Is Shown on Part II, Line 9. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a).
Total			1.00		

Part VII Allocation of Unallowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
GEN ONE - CIG, LLC	SCH E2	98	1.0000	
Total		98	1.00	

Part VIII Allowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
Total				

Form 8582 (2021)

1040 Department of the Treasury—Internal Revenue Service (99) **2020** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status ☐ Single ☒ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)

Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent.

Your first name and middle initial: **NAJAM** Last name: **SYED** Your social security number: _____

First name and middle initial: _____ Last name: **SYED** Spouse's social security number: _____

Home address (number and street). If you have a P.O. box, see instructions. **6130 MABEN WOOD LANE** Apt. no. _____

City, town or post office. If you have a foreign address, also complete spaces below. **CANTON** State: **MI** ZIP code: **48180**

Foreign country name: _____ Foreign province/state/county: _____ Foreign postal code: _____

At anytime during 2020, did you receive, sell, send, exchange, or otherwise acquire financial interest in any virtual currency? ☐ Yes ☒ No

Standard Deduction ☐ Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent ☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: ☐ Were born before January 2, 1956 ☐ Are blind Spouse: ☐ Was born before January 2, 1956 ☐ Is blind

Dependents (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> If qualifies for (see instructions):	Child tax credit	Credit for other dependents

If more than four dependents, see instructions and check here: ☐

Attach Sch.B if required.	1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	187,192
	2a	Tax-exempt interest	2b	39
	3a	Qualified dividends 337	3b	582
	4a	IRA distributions	4b	
	5a	Pensions and annuities	5b	
	6a	Soc. sec. ben.	6b	
Standard Deduction for — • Single or Married filing separately, \$12,400 • Married filing jointly or Qualifying widow(er), \$24,800 • Head of household, \$18,650 • If you checked any box under Standard Deduction, see instructions.	7	Capital gain or (loss). Attach Schedule D if required. If not required, check here	7	948
	8	Other income from Schedule 1, line 9	8	256,375
	9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	445,136
	10	Adjustments to income:		
	a	From Schedule 1, line 22	10a	15,192
	b	Charitable contributions if you take the standard deduction. See instructions	10b	
	c	Add line 10a and 10b. These are your total adjustments to income	10c	15,192
	11	Subtract line 10c from line 9. This is your adjusted gross income	11	429,944
	12	Standard deduction or itemized deductions (from Schedule A)	12	107,408
	13	Qualified business income deduction. Attach Form 8995 or Form 8995-A	13	47,032
14	Add lines 12 and 13	14	154,440	
15	Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-	15	275,504	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form 1040 (2020)

Form 1040 (2020) NAJAM & SYED		Page 2
16 Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 <input type="checkbox"/> 3		15 54,248
17 Amount from Schedule 2, line 3		17
18 Add lines 16 and 17		18 54,248
19 Child tax credit or credit for other dependents		19
20 Amount from Schedule 3, line 7		20
21 Add lines 19 and 20		21
22 Subtract line 21 from line 18. If zero or less, enter -0-		22 54,248
23 Other taxes, including self-employment tax, from Schedule 2, line 10		23 858
24 Add lines 22 and 23. This is your total tax		24 55,106
25 Federal income tax withheld from:		
a Form(s) W-2		25a
b Form(s) 1099		25b
c Other forms (see instructions)		25c
d Add lines 25a through 25c		25d
26 2020 estimated tax payments and amount applied from 2019 return		26 14,469
27 Earned income credit (EIC)		27
28 Additional child tax credit. Attach Schedule 8812		28
29 American opportunity credit from Form 8863, line 8		29
30 Recovery rebate credit. See instructions		30 0
31 Amount from Schedule 3, line 13		31
32 Add lines 27 through 31. These are your total other payments and refundable credits		32
33 Add lines 25d, 26, and 32. These are your total payments		33 14,469
34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid		34
35a Amount of line 34 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>		35a
b Routing number		c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d Account number		
36 Amount of line 34 you want applied to your 2021 estimated tax		36
37 Subtract line 33 from line 24. This is the amount you owe now Note: Schedule H and Schedule SE filers, line 37 may not represent all of the taxes you owe for 2020. See Schedule 3, line 12e, and its instructions for details.		37 40,653
38 Estimated tax penalty (see instructions)		38 16
Refund Direct deposit? <input type="checkbox"/> See instructions		
Amount You Owe For details on how to pay, see instructions.		
Third Party Designee Do you want to allow another person to discuss this return with the IRS? See instructions <input checked="" type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No Designee's name BASIL SAMONA Phone no. 248-737-9933 Personal identification number (PIN) 25931		
Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
Your signature		Date
Spouse's signature. If a joint return, both must sign.		Date
Your occupation		Spouse's occupation
PHYSICIAN		HOMEMAKER
If the IRS sent you an Identity Protection PIN, enter it here (see list)		If the IRS sent your spouse an Identity Protection PIN, enter it here (see list)
Phone no.		Email address
Preparer's name		Preparer's signature
BASIL SAMONA		BASIL SAMONA
Date		PTIN
10/05/21		900625931
Check if: <input type="checkbox"/> Self-employed		
Firm's name		Phone no.
OAKLAND BUSINESS & TAX ADVISORS CPA'S		248-737-9933
Firm's address		Firm's EIN
30201 ORCHARD LAKE RD STE 220 FARMINGTON HILLS MI 48334-2285		38-3547321

Go to www.irs.gov/Form1040 for instructions and the latest information.

Form 1040 (2020)

SCHEDULE 1
(Form 1040)**Additional Income and Adjustments to Income**

OMB No. 1545-0074

2020Department of the Treasury
Internal Revenue Service▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to www.irs.gov/Form1040 for instructions and the latest information.Attachment
Sequence No. 01

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Your social security number

NAJAM & SYED**Part I Additional Income**

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ▶		
3	Business income or (loss). Attach Schedule C	3	
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	256,375
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income. List type and amount ▶	8	
9	Combine lines 1 through 8. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	9	256,375

Part II Adjustments to Income

10	Educator expenses	10	
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	11	
12	Health savings account deduction. Attach Form 8889	12	
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13	
14	Deductible part of self-employment tax. Attach Schedule SE	14	
15	Self-employed SEP, SIMPLE, and qualified plans	15	
16	Self-employed health insurance deduction	16	15,192
17	Penalty on early withdrawal of savings	17	
18a	Alimony paid	18a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions) ▶		
19	IRA deduction	19	
20	Student loan interest deduction	20	
21	Tuition and fees deduction. Attach Form 8917	21	
22	Add lines 10 through 21. These are your adjustments to income. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10a	22	15,192

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040) 2020

SCHEDULE 2
(Form 1040)**Additional Taxes**Department of the Treasury
Internal Revenue Service▶ Attach to Form 1040 or 1040-SR, or 1040-NR.
▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2020Attachment
Sequence No. **02**

Name(s) shown on Form 1040 or 1040-SR, or 1040-NR

Your social security number

NAJAM & SYED**Part I Tax**

1	Alternative minimum tax. Attach Form 6251	1	
2	Excess advance premium tax credit repayment. Attach Form 8962	2	
3	Add lines 1 and 2. Enter here and include on Form 1040 or 1040-SR, or 1040-NR, line 17	3	

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	
5	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	5	
6	Additional tax on IRAs, other qualified retirement plans, and other tax-favored accounts. Attach Form 5329 if required	6	
7a	Household employment taxes. Attach Schedule H	7a	
b	Repayment of first-time homebuyer credit from Form 5405. Attach Form 5405 if required	7b	
8	Taxes from: a <input type="checkbox"/> Form 8959 b <input checked="" type="checkbox"/> Form 8960 c <input type="checkbox"/> Instructions; enter code(s)	8	858
9	Section 965 net tax liability installment from Form 965-A	9	
10	Add lines 4 through 8. These are your total other taxes. Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b	10	858

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 2 (Form 1040) 2020

SCHEDULE A
(Form 1040)Department of the Treasury
Internal Revenue Service (99)**Itemized Deductions**▶ Go to www.irs.gov/ScheduleA for instructions and the latest information.

▶ Attach to Form 1040 or 1040-SR.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2020Attachment
Sequence No. **07**

Name(s) shown on Form 1040 or 1040-SR

Your social security number

NAJAM &**SYED****Medical
and
Dental
Expenses**

Caution: Do not include expenses reimbursed or paid by others.

1 Medical and dental expenses (see instructions) 1

2 Enter amount from Form 1040 or
1040-SR, line 11 2

3 Multiply line 2 by 7.5% (0.075) 3

4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- 4

**Taxes You
Paid**

5 State and local taxes.

a State and local income taxes or general sales taxes. You may
include either income taxes or general sales taxes on line 5a,
but not both. If you elect to include general sales taxes instead
of income taxes, check this box ☐

5a 10,148

b State and local real estate taxes (see instructions) 5b

16,705

c State and local personal property taxes 5c

d Add lines 5a through 5c 5d

26,853

e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing
separately) 5e

10,000

6 Other taxes. List type and amount ▶ 6

7 Add lines 5e and 6 7

10,000

**Interest You
Paid**Caution: Your
mortgage interest
deduction may be
limited (see
instructions).8 Home mortgage interest and points. If you didn't use all of your
home mortgage loan(s) to buy, build, or improve your home,
see instructions and check this box ☐a Home mortgage interest and points reported to you on Form 1098.
See instructions if limited 8a

41,524

b Home mortgage interest not reported to you on Form 1098. See
instructions if limited. If paid to the person from whom you bought the
home, see instructions and show that person's name, identifying no.,
and address 8bc Points not reported to you on Form 1098. See instructions for
special rules 8c

d Mortgage insurance premiums (see instructions) 8d

e Add lines 8a through 8d 8e

41,524

9 Investment interest. Attach Form 4952 if required. See
instructions 9

10 Add lines 8e and 9 10

41,524

**Gifts to
Charity**Caution: If you
made a gift and
got a benefit for it,
see instructions.11 Gifts by cash or check. If you made any gift of \$250 or more,
see instructions 11

55,884

12 Other than by cash or check. If you made any gift of \$250 or more,
see instructions. You must attach Form 8283 if over \$500 12

13 Carryover from prior year 13

14 Add lines 11 through 13 14

55,884

**Casualty and
Theft Losses**15 Casualty and theft loss(es) from a federally declared disaster (other than net qualified
disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See
instructions 15**Other
Itemized
Deductions**

16 Other—from list in instructions. List type and amount ▶ 16

**Total
Itemized
Deductions**17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on
Form 1040 or 1040-SR, line 12 17

107,408

18 If you elect to itemize deductions even though they are less than your standard
deduction, check this box ☐

For Paperwork Reduction Act Notice, see the instructions for Forms 1040 and 1040-SR.

Schedule A (Form 1040) 2020

SCHEDULE D
(Form 1040)**Capital Gains and Losses**

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)

- ▶ Attach to Form 1040, 1040-SR, or 1040-NR.
 ▶ Go to www.irs.gov/ScheduleD for instructions and the latest information.
 ▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

2020Attachment
Sequence No. 12

Name(s) shown on return

NAJAM & SYED

Your social security number

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☒ No
 If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses — Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked	54,838	54,595	681	924
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked	2	0	0	2
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7 926

Part II Long-Term Capital Gains and Losses — Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instructions				13 22
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back				15 22

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule D (Form 1040) 2020

Part III Summary

16 Combine lines 7 and 15 and enter the result	16 948
<ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then go to line 22. 	
17 Are lines 15 and 16 both gains? <input checked="" type="checkbox"/> Yes. Go to line 18. <input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.	
18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet	18
19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet	19
20 Are lines 18 and 19 both zero or blank and are you not filing Form 4852? <input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16. Don't complete lines 21 and 22 below. <input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.	
21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: <div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> <ul style="list-style-type: none"> • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) </div> <div style="font-size: 2em; margin-right: 10px;">}</div> <div style="border-bottom: 1px solid black; flex-grow: 1;"></div> </div> <p>Note: When figuring which amount is smaller, treat both amounts as positive numbers.</p>	21 (
22 Do you have qualified dividends on Form 1040, 1040-SR, or Form 1040-NR, line 3a? <input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16. <input type="checkbox"/> No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.	

Schedule D (Form 1040) 2020

Form **8949**Department of the Treasury
Internal Revenue Service
Name(s) shown on return**Sales and Other Dispositions of Capital Assets**

► Go to www.irs.gov/Form8949 for instructions and the latest information.
► File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

OMB No. 1545-0074

2020Attachment
Sequence No. **12A**

Social security number or taxpayer identification number

NAJAM & SYED

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part I Short-Term. Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see Instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☐ (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above)
☐ (B) Short-term transactions reported on Form(s) 1099-B showing basis wasn't reported to the IRS
☒ (C) Short-term transactions not reported to you on Form 1099-B

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see Column (g) to the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
					(f) Code(s) from instructions	(g) Amount of adjustment	
CIG SEC ACC #TR6-009682	VARIOUS	VARIOUS	2	0			2
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) ►			2	0		0	2

Note: If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

For Paperwork Reduction Act Notice, see your tax return instructions.

Form **8949** (2020)

DAA

Schedule E (Form 1040) 2020

Attachment Sequence No. 13

Page 2

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

NAJAM & SYED

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations -- Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you must check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (f) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section ☐ Yes ☒ No

28	(a) Name	(b) Enter P for partnership, S for S corporation	(c) Check if foreign partnership	(d) Employer identification	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A	MICHIGAN MEDICAL GROUP PC	S			<input checked="" type="checkbox"/>	
B	MICHIGAN MEDICAL ASSOCIATES, PC	S			<input checked="" type="checkbox"/>	
C	GEN ONE - CIG, LLC	P			<input checked="" type="checkbox"/>	
D	BURGLY MONSTER LLC	P				

Passive Income and Loss			Nonpassive Income and Loss	
(a) Passive loss allowed (attach Form 8582 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4582	(k) Nonpassive income from Schedule K-1
A		0		308,550
B		73,389		
C	1,146			
D	0	22,360		
29a Totals		22,360		308,550
b Totals	1,146	73,389		
30 Add columns (h) and (k) of line 29a			30	330,910
31 Add columns (g), (i), and (j) of line 29b			31	74,535
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31			32	256,375

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		
Passive Income and Loss		Nonpassive Income and Loss
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1
A		
B		
34a Totals		
b Totals		
35 Add columns (d) and (f) of line 34a		35
36 Add columns (c) and (e) of line 34b		36
37 Total estate and trust income or (loss). Combine lines 35 and 36		37

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 28, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5	41	256,375
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AD; and Schedule K-1 (Form 1041), box 14, code F. See instructions	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

DAA

Schedule E (Form 1040) 2020

Form **1116**Department of the Treasury
Internal Revenue Service (99)**Foreign Tax Credit**

(Individual, Estate, or Trust)

▶ Attach to Form 1040, 1040-SR, 1040-NR, 1041, or 990-T.

▶ Go to www.irs.gov/Form1116 for instructions and the latest information.

OMB No. 1545-0121

2020Attachment
Sequence No. **19**

Name

Identifying number as shown on page 1 of your tax return

SYEDUse a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☐ Section 951A income c ☒ Passive category income e ☐ Section 901(j) income g ☐ Lump-sum distributions
 b ☐ Foreign branch income d ☐ General category income f ☐ Certain income re-sourced by treaty

h Resident of (name of country) ▶ **US UNITED STATES**

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for category checked above)

Enter the name of the foreign country or U.S. possession		Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
		A	B	C	
1a Gross income from sources within country shown above and of the type checked above (see instructions):					
b DIVIDEND Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, & you used an alternative basis to determine its source (see instructions) <input type="checkbox"/>					1a
Deductions and losses (Caution: See instructions):					
2 Expenses definitely related to the income on line 1a (attach statement)					
3 Pro rata share of other deductions not definitely related:					
a Certain itemized deductions or standard deduction (see instructions)		10,000			
b Other dedts. (attach stmt)					
c Add lines 3a and 3b		10,000			
d Gross foreign source income (see instructions)					
e Gross income from all sources (see instructions)		519,671			
f Divide line 3d by line 3e (see instructions)					
g Multiply line 3c by line 3f					
4 Pro rata share of interest expense (see instructions):					
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)					
b Other interest expense					
5 Losses from foreign sources					
6 Add lines 2, 3g, 4a, 4b, and 5					6
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2					7

Part II Foreign Taxes Paid or Accrued (see instructions)

Country	Credit is claimed for taxes (you must check one) (i) <input checked="" type="checkbox"/> Paid (k) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued								
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:			(p) Other foreign taxes paid or accrued	Taxes withheld at source on:			(i) Other foreign taxes paid or accrued	(u) Total foreign taxes paid or accrued (add cols. (q) through (t))
		(l) Date paid or accrued	(m) Dividends	(n) Rents and royalties		(o) Interest	(q) Dividends	(r) Rents and royalties		
A	12/31/20					17				17
B										
C										
8 Add lines A through C, column (u). Enter the total here and on line 9, page 2										17

For Paperwork Reduction Act Notice, see instructions.

Form 1116 (2020)

DAA

SYED

Form 1116 (2020)

Page 2

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	17
10	Carryback or carryover (attach detailed computation) SEE STMT 1 (If your income was section 951A income (box a above Part I), leave line 10 blank.)	10	2
11	Add lines 9 and 10	11	19
12	Reduction in foreign taxes (see instructions)	12	
13	Taxes reclassified under high tax kickout (see instructions)	13	
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	14	19
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions)	15	
16	Adjustments to line 15 (see instructions)	16	
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.)	17	
18	Individuals: Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. Estates and trusts: Enter your taxable income without the deduction for your exemption Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.	18	
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	19	
20	Individuals: Enter the total of Form 1040 or 1040-SR, line 16, and Schedule 2 (Form 1040), line 2. If you are a nonresident alien, enter the total of Form 1040-NR, line 16 and Schedule 2 (Form 1040), line 2. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, Part II, lines 2, 3, 4, and 6. Foreign estates and trusts should enter the amount from Form 1040-NR, line 16 Caution: If you are completing line 20 for separate category g (lump-sum distributions), see instructions	20	
21	Multiply line 20 by line 19 (maximum amount of credit)	21	
22	Increase in limitation (section 960 (c))	22	
23	Add lines 21 and 22	23	
24	Enter the smaller of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV (see instructions)	24	

Part IV Summary of Credits From Separate Parts III (see instructions)

25	Credit for taxes on section 951A category income	25	
26	Credit for taxes on foreign category branch income	26	
27	Credit for taxes on passive category income	27	
28	Credit for taxes on general category income	28	
29	Credit for taxes on section 901(j) income	29	
30	Credit for taxes on certain income re-sourced by treaty	30	
31	Credit for taxes on lump-sum distributions	31	
32	Add lines 25 through 31	32	
33	Enter the smaller of line 20 or line 32	33	
34	Reduction of credit for international boycott operations. See instructions for line 12	34	
35	Subtract line 34 from line 33. This is your foreign tax credit. Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a	35	0

DAA

Form 1116 (2020)

Form **1116**Department of the Treasury
Internal Revenue Service (99)**ALT. MIN. TAX
Foreign Tax Credit**
(Individual, Estate, or Trust)▶ Attach to Form 1040, 1040-SR, 1040-NR, 1041, or 990-T.
▶ Go to www.irs.gov/Form1116 for instructions and the latest information.

OMB No. 1545-0121

2020Attachment
Sequence No. **19**

Name

Identifying number as shown on page 1 of your tax return

SYEDUse a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☐ Section 951A income c ☒ Passive category income e ☐ Section 901(j) income g ☐ Lump-sum distributions
 b ☐ Foreign branch income d ☐ General category income f ☐ Certain income re-sourced by treaty

h Resident of (name of country) ▶ **US UNITED STATES**

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for category checked above)

		Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
		A	B	C	
1 Enter the name of the foreign country or U.S. possession ▶ RYC					
1a Gross income from sources within country shown above and of the type checked above (see instructions):					1a
DIVIDEND					
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, & you used an alternative basis to determine its source (see instructions) ▶ <input type="checkbox"/>					
Deductions and losses (Caution: See instructions):					
2 Expenses definitely related to the income on line 1a (attach statement)					
3 Pro rata share of other deductions not definitely related:					
a Certain itemized deductions or standard deduction (see instructions)					
b Other ded. (attach stmt.)					
c Add lines 3a and 3b					
d Gross foreign source income (see instructions)					
e Gross income from all sources (see instructions)		519,671			
f Divide line 3d by line 3e (see instructions)					
g Multiply line 3c by line 3f					
4 Pro rata share of interest expense (see instructions):					
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)					
b Other interest expense					
5 Losses from foreign sources					
6 Add lines 2, 3g, 4a, 4b, and 5					6
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2					7

Part II Foreign Taxes Paid or Accrued (see instructions)

Country	Credit is claimed for taxes (you must check one) (j) <input checked="" type="checkbox"/> Paid (k) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued												
		In foreign currency				In U.S. dollars								
		Taxes withheld at source on:			(p) Other foreign taxes paid or accrued	Taxes withheld at source on:			(t) Other foreign taxes paid or accrued	(u) Total foreign taxes paid or accrued (add cols. (a) through (t))				
		(i) Date paid or accrued	(m) Dividends	(n) Rents and royalties		(o) Interest	(a) Dividends	(r) Rents and royalties			(s) Interest			
A		12/31/20							17					17
B														
C														

8 Add lines A through C, column (u). Enter the total here and on line 9, page 2 ▶ **17**

For Paperwork Reduction Act Notice, see instructions.

Form 1116 (2020)

DAA

ALT. MIN. TAX

SYED

Form 1116 (2020)

Page 2

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	17
10	Carryback or carryover (attach detailed computation) SEE STMT 2 (If your income was section 951A income (box a above Part I), leave line 10 blank.)	10	14
11	Add lines 9 and 10	11	31
12	Reduction in foreign taxes (see instructions)	12	
13	Taxes reclassified under high tax kickout (see instructions)	13	
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit	14	31
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions)	15	
16	Adjustments to line 15 (see instructions)	16	
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 24. However, if you are filing more than one Form 1116, you must complete line 20.)	17	
18	Individuals: Enter the amount from line 15 of your Form 1040, 1040-SR, or 1040-NR. Estates and trusts: Enter your taxable income without the deduction for your exemption Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.	18	
19	Divide line 17 by line 18. If line 17 is more than line 18, enter "1"	19	
20	Individuals: Enter the total of Form 1040 or 1040-SR, line 16, and Schedule 2 (Form 1040), line 2. If you are a nonresident alien, enter the total of Form 1040-NR, line 16 and Schedule 2 (Form 1040), line 2. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, Part II, lines 2, 3, 4, and 6. Foreign estates and trusts should enter the amount from Form 1040-NR, line 16 Caution: If you are completing line 20 for separate category g (lump-sum distributions), see instructions	20	
21	Multiply line 20 by line 19 (maximum amount of credit)	21	
22	Increase in limitation (section 960 (c))	22	
23	Add lines 21 and 22	23	
24	Enter the smaller of line 14 or line 23. If this is the only Form 1116 you are filing, skip lines 25 through 32 and enter this amount on line 33. Otherwise, complete the appropriate line in Part IV (see instructions)	24	

Part IV Summary of Credits From Separate Parts III (see instructions)

25	Credit for taxes on section 951A category income	25	
26	Credit for taxes on foreign category branch income	26	
27	Credit for taxes on passive category income	27	
28	Credit for taxes on general category income	28	
29	Credit for taxes on section 901(j) income	29	
30	Credit for taxes on certain income re-sourced by treaty	30	
31	Credit for taxes on lump-sum distributions	31	
32	Add lines 25 through 31	32	
33	Enter the smaller of line 20 or line 32	33	
34	Reduction of credit for international boycott operations. See instructions for line 12	34	
35	Subtract line 34 from line 33. This is your foreign tax credit. Enter here and on Schedule 3 (Form 1040), line 1; Form 1041, Schedule G, line 2a; or Form 990-T, Part III, line 1a	35	0

DAA

Form 1116 (2020)

Form **6251**

Alternative Minimum Tax—Individuals

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)Go to www.irs.gov/Form6251 for instructions and the latest information.
Attach to Form 1040, 1040-SR, or 1040-NR.**2020**Attachment
Sequence No. **32**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Your social security number

NAJAM & N SYED**Part I Alternative Minimum Taxable Income** (See instructions for how to complete each line.)

1	Enter the amount from Form 1040 or 1040-SR, line 15, if more than zero. If Form 1040 or 1040-SR, line 15, is zero, subtract lines 12 and 13 of Form 1040 or 1040-SR from line 11 of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.)	1	275,504
2a	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 12.	2a	10,000
b	Tax refund from Schedule 1 (Form 1040), line 1 or line 8	2b	
c	Investment interest expense (difference between regular tax and AMT)	2c	
d	Depletion (difference between regular tax and AMT)	2d	
e	Net operating loss deduction from Schedule 1 (Form 1040), line 8. Enter as a positive amount	2e	
f	Alternative tax net operating loss deduction	2f	
g	Interest from specified private activity bonds exempt from the regular tax	2g	
h	Qualified small business stock, see instructions	2h	
i	Exercise of incentive stock options (excess of AMT income over regular tax income)	2i	
j	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	2j	
k	Disposition of property (difference between AMT and regular tax gain or loss)	2k	
l	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	2l	
m	Passive activities (difference between AMT and regular tax income or loss)	2m	0
n	Loss limitations (difference between AMT and regular tax income or loss)	2n	-37
o	Circulation costs (difference between regular tax and AMT)	2o	
p	Long-term contracts (difference between AMT and regular tax income)	2p	
q	Mining costs (difference between regular tax and AMT)	2q	
r	Research and experimental costs (difference between regular tax and AMT)	2r	
s	Income from certain installment sales before January 1, 1987	2s	
t	Intangible drilling costs preference	2t	
3	Other adjustments, including income-based related adjustments	3	
4	Alternative minimum taxable income. Combine lines 1 through 3. (If married filing separately and line 4 is more than \$745,200, see instructions.)	4	285,467

Part II Alternative Minimum Tax (AMT)

5	Exemption. IF your filing status is ... AND line 4 is not over ... THEN enter on line 5 ... Single or head of household \$ 518,400 \$ 72,900 Married filing jointly or qualifying widow(er) 1,036,800 113,400 Married filing separately 518,400 56,700 If line 4 is over the amount shown above for your filing status, see instructions.	5	113,400
6	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10.	6	172,067
7	• If you are filing Form 2555, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here. • All others: If line 6 is \$197,900 or less (\$98,950 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$3,958 (\$1,979 if married filing separately) from the result.	7	44,698
8	Alternative minimum tax foreign tax credit (see instructions)	8	
9	Tentative minimum tax. Subtract line 8 from line 7.	9	44,698
10	Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 2. Subtract from the result any foreign tax credit from Schedule 3 (Form 1040), line 1. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 16, refigure that tax without using Schedule J before completing this line (see instructions).	10	54,248
11	AMT. Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 1.	11	0

For Paperwork Reduction Act Notice, see your tax return instructions.

Form 6251 (2020)

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Form 6251 (2020)

Page 2

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 7 or by the Foreign Earned Income Tax Worksheet in the instructions.

12 Enter the amount from Form 6251, line 6. If you are filing Form 2555, enter the amount from line 3 of the worksheet in the instructions for line 7	12	172,067
13 Enter the amount from line 4 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the AMT, if necessary) (see instructions). If you are filing Form 2555, see instructions for the amount to enter	13	359
14 Enter the amount from Schedule D (Form 1040), line 19 (as figured for the AMT, if necessary) (see instructions). If you are filing Form 2555, see instructions for the amount to enter	14	
15 If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as figured for the AMT, if necessary). If you are filing Form 2555, see instructions for the amount to enter	15	359
16 Enter the smaller of line 12 or line 15	16	359
17 Subtract line 16 from line 12	17	171,708
18 If line 17 is \$197,900 or less (\$98,950 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract \$3,958 (\$1,979 if married filing separately) from the result	18	44,644
19 Enter: <ul style="list-style-type: none"> \$80,000 if married filing jointly or qualifying widow(er), \$40,000 if single or married filing separately, or \$53,600 if head of household. 	19	80,000
20 Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 14 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	20	275,145
21 Subtract line 20 from line 19. If zero or less, enter -0-	21	0
22 Enter the smaller of line 12 or line 13	22	359
23 Enter the smaller of line 21 or line 22. This amount is taxed at 0%	23	
24 Subtract line 23 from line 22	24	359
25 Enter: <ul style="list-style-type: none"> \$441,450 if single \$248,300 if married filing separately \$486,600 if married filing jointly or qualifying widow(er) \$469,050 if head of household 	25	496,600
26 Enter the amount from line 21	26	0
27 Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 21 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	27	275,145
28 Add line 26 and line 27	28	275,145
29 Subtract line 28 from line 25. If zero or less, enter -0-	29	221,455
30 Enter the smaller of line 24 or line 29	30	359
31 Multiply line 30 by 15% (0.15)	31	54
32 Add lines 23 and 30	32	359
If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.		
33 Subtract line 32 from line 22	33	0
34 Multiply line 33 by 20% (0.20)	34	
If line 34 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.		
35 Add lines 17, 32, and 33	35	
36 Subtract line 35 from line 12	36	
37 Multiply line 36 by 25% (0.25)	37	
38 Add lines 18, 31, 34, and 37	38	44,698
39 If line 12 is \$197,900 or less (\$98,950 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract \$3,958 (\$1,979 if married filing separately) from the result	39	44,737
40 Enter the smaller of line 38 or line 39 here and on line 7. If you are filing Form 2555, do not enter this amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7	40	44,698

Form 6251 (2020)

DAA

Form **8995****Qualified Business Income Deduction
Simplified Computation**

OMB No. 1545-2294

2020Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8995 for instructions and the latest information.Attachment
Sequence No. 55

Name(s) shown on return

NAJAM & SYED

Your taxpayer identification number

Note. You can claim the qualified business income deduction only if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$163,300 (\$326,600 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	MICHIGAN MEDICAL GROUP PC		308,550
ii	MICHIGAN MEDICAL ASSOCIATES, PC		-73,389
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	235,161	
3	Qualified business net (loss) carryforward from the prior year	3	()	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	235,161	
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5		47,032
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see Instructions)	6		
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	()	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	0	
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9		
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10		47,032
11	Taxable income before qualified business income deduction	11	322,536	
12	Net capital gain (see Instructions)	12	359	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	322,177	
14	Income limitation. Multiply line 13 by 20% (0.20)	14		64,435
15	Qualified business income deduction. Enter the lesser of line 10 or line 14. Also enter this amount on the applicable line of your return	15		47,032
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	()	0
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	()	

For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Form 8995 (2020)

Form **8960****Net Investment Income Tax—
Individuals, Estates, and Trusts**

OMB No. 1545-2227

2020Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8960 for instructions and the latest information.Attachment
Sequence No. **72**

Name(s) shown on your tax return

Your social security number or EIN

NAJAM & SYED**Part I Investment Income**

Section 6013(g) election (see instructions)

Section 6013(h) election (see instructions)

Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)		1	39
2	Ordinary dividends (see instructions)		2	582
3	Annuities (see instructions)		3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a 256,375		
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b -235,161		
c	Combine lines 4a and 4b		4c	21,214
5a	Net gain or loss from disposition of property (see instructions)	5a 948		
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b		
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c		
d	Combine lines 5a through 5c		5d	948
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)		6	
7	Other modifications to investment income (see instructions)		7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7		8	22,783

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a		
b	State, local, and foreign income tax (see instructions) SEE STMT	9b	200	
c	Miscellaneous investment expenses (see instructions)	9c		
d	Add lines 9a, 9b, and 9c		9d	200
10	Additional modifications (see instructions)		10	
11	Total deductions and modifications. Add lines 9d and 10		11	200

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13-17. Estates and trusts, complete lines 18a-21. If zero or less, enter -0-		12	22,583
13	Modified adjusted gross income (see instructions)	13 429,944		
14	Threshold based on filing status (see instructions)	14 250,000		
15	Subtract line 14 from line 13. If zero or less, enter -0-	15 179,944		
16	Enter the smaller of line 12 or line 15		16	22,583
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)		17	858
18a	Net investment income (line 12 above)	18a		
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b		
c	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0-	18c		
19a	Adjusted gross income (see instructions)	19a		
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b		
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c		
20	Enter the smaller of line 18c or line 19c		20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)		21	

For Paperwork Reduction Act Notice, see your tax return instructions.

Form 8960 (2020)

Form **8582**Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return**Passive Activity Loss Limitations**

▶ See separate instructions.

▶ Attach to Form 1040, 1040-SR, or 1041.

▶ Go to www.irs.gov/Form8582 for instructions and the latest information.

OMB No. 1545-1008

2020Assignment
Sequence No. **858**

Identifying number

NAJAM & SYED**Part I 2020 Passive Activity Loss**

Caution: Complete Worksheets 1, 2, and 3 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see Special Allowance for Rental Real Estate Activities in the instructions.)

1a Activities with net income (enter the amount from Worksheet 1, column (a))	1a		
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1b		
c Prior years' unallowed losses (enter the amount from Worksheet 1, column (c))	1c		
d Combine lines 1a, 1b, and 1c		1d	
Commercial Revitalization Deductions From Rental Real Estate Activities			
2a Commercial revitalization deductions from Worksheet 2, column (a)	2a		
b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b		
c Add lines 2a and 2b		2c	
All Other Passive Activities			
3a Activities with net income (enter the amount from Worksheet 3, column (a))	3a	22,360	
b Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	98	
c Prior years' unallowed losses (enter the amount from Worksheet 3, column (c))	3c	1,048	
d Combine lines 3a, 3b, and 3c		3d	21,214
4 Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used			4
If line 4 is a loss and:			21,214

- Line 1d is a loss, go to Part II.
- Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
- Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II or Part III. Instead, go to line 15.

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

5 Enter the smaller of the loss on line 1d or the loss on line 4	5	
6 Enter \$150,000. If married filing separately, see instructions	6	
7 Enter modified adjusted gross income, but not less than zero. See instructions	7	0
Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.		
8 Subtract line 7 from line 6	8	
9 Multiply line 8 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions	9	
10 Enter the smaller of line 5 or line 9	10	0
If line 2c is a loss, go to Part III. Otherwise, go to line 15.		

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11	
12 Enter the loss from line 4	12	
13 Reduce line 12 by the amount on line 10	13	
14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13	14	

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total	15	
16 Total losses allowed from all passive activities for 2020. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	0

For Paperwork Reduction Act Notice, see instructions.
DAAForm **8582** (2020)

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Form 8582 (2020)

Page 2

Caution: The worksheets must be filed with your tax return. Keep a copy for your records.**Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c (see instructions)**

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 1a, 1b, and 1c. ▶					

Worksheet 2—For Form 8582, Lines 2a and 2b (see instructions)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b. ▶			

Worksheet 3—For Form 8582, Lines 3a, 3b, and 3c (see instructions)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
GEN ONE - CIG, LLC		98	1,048		1,146
BURGLY MONSTER LLC	22,360			22,360	
Total. Enter on Form 8582, lines 3a, 3b, and 3c. ▶	22,360	98	1,048		

Worksheet 4—Use This Worksheet if an Amount Is Shown on Form 8582, Line 10 or 14. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total ▶			1.00		

Worksheet 5—Allocation of Unallowed Losses (see instructions)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
GEN ONE - CIG, LLC	SCH E2	1,146	1.0000	
Total ▶		1,146	1.00	

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Form 8582 (2020)

Form

8582Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

AMT VERSION
Passive Activity Loss Limitations

▶ See separate instructions.

▶ Attach to Form 1040, 1040-SR, or 1041.

▶ Go to www.irs.gov/Form8582 for instructions and the latest information.

OMB No. 1545-1008

2020Attachment
Sequence No. **858****NAJAM & SYED**

Identifying number

Part I 2020 Passive Activity Loss

Caution: Complete Worksheets 1, 2, and 3 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see Special Allowance for Rental Real Estate Activities in the instructions.)**1a** Activities with net income (enter the amount from Worksheet 1, column (a))**1a****b** Activities with net loss (enter the amount from Worksheet 1, column (b))**1b****c** Prior years' unallowed losses (enter the amount from Worksheet 1, column (c))**1c****d** Combine lines 1a, 1b, and 1c**1d****Commercial Revitalization Deductions From Rental Real Estate Activities****2a** Commercial revitalization deductions from Worksheet 2, column (a)**2a****b** Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)**2b****c** Add lines 2a and 2b**2c****All Other Passive Activities****3a** Activities with net income (enter the amount from Worksheet 3, column (a))**3a****22,360****b** Activities with net loss (enter the amount from Worksheet 3, column (b))**3b****98****c** Prior years' unallowed losses (enter the amount from Worksheet 3, column (c))**3c****1,048****d** Combine lines 3a, 3b, and 3c**3d****21,214****4** Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used.**4****21,214**

If line 4 is a loss and:

- Line 1d is a loss, go to Part II.
- Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
- Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II or Part III. Instead, go to line 15.**Part II Special Allowance for Rental Real Estate Activities With Active Participation**

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

5 Enter the smaller of the loss on line 1d or the loss on line 4**5****6** Enter \$150,000. If married filing separately, see instructions**6****7** Enter modified adjusted gross income, but not less than zero. See instructions**7****0**

Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.

8 Subtract line 7 from line 6**8****9** Multiply line 8 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions**9****10** Enter the smaller of line 5 or line 9**10****0**

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions**11****12** Enter the loss from line 4**12****13** Reduce line 12 by the amount on line 10**13****14** Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13**14****Part IV Total Losses Allowed****15** Add the income, if any, on lines 1a and 3a and enter the total**15****16** Total losses allowed from all passive activities for 2020. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return**16****0**

For Paperwork Reduction Act Notice, see instructions.

Form **8582** (2020)

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Form 8582 (2020)

Page 2

Caution: The worksheets must be filed with your tax return. Keep a copy for your records.

Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c (see instructions)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 1a, 1b, and 1c					

Worksheet 2—For Form 8582, Lines 2a and 2b (see instructions)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b			

Worksheet 3—For Form 8582, Lines 3a, 3b, and 3c (see instructions)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
GEN ONE - CIG, LLC		98	1,048		1,146
BURGLY MONSTER LLC	22,360			22,360	
Total. Enter on Form 8582, lines 3a, 3b, and 3c	22,360	98	1,048		

Worksheet 4—Use This Worksheet if an Amount Is Shown on Form 8582, Line 10 or 14. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total			1.00		

Worksheet 5—Allocation of Unallowed Losses (see instructions)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
GEN ONE - CIG, LLC	SCH E2	1,146	1.0000	
Total		1,146	1.00	

DAA

Form 8582 (2020)

EXHIBIT C

Post-Confirmation Financial Projections

Najam Syed

Exhibit C- Projections for Dr. Syed

	2024	2024	2026	2027	2028	2029
Income						
Employment	272,761	272,761	272,761	272,761	272,761	272,761
Total Income	272,761	272,761	272,761	272,761	272,761	272,761
Expense						
Tax, Medicare and Social Security Deductions	55,000	55,000	55,000	55,000	55,000	55,000
Doctors Co Pays / Medications / Personal Care	500	500	500	500	500	500
Home Mortgage (Primary)(Includes Property Taxes and Insurance)	110,556	110,556	110,556	110,556	110,556	110,556
Home Mortgage (Second Mortgage)	28,104	28,104	28,104	28,104	28,104	28,104
Home Mortgage (HELOC)	17,196	17,196	17,196	17,196	17,196	17,196
HOA Dues	2,400	2,400	2,400	2,400	2,400	2,400
Utilities (Electric, Natural Gas, Water&Sewer, Garbage, Internet, Cable)	11,000	11,000	11,000	11,000	11,000	11,000
Home Maintenance (Lawn, Snow and Repairs)	1,500	1,500	1,500	1,500	1,500	1,500
Groceries / Housekeeping Supplies	15,000	15,000	15,000	15,000	15,000	15,000
Charitable Contribution	1,200	1,200	1,200	1,200	1,200	1,200
Entertainment	500	500	500	500	500	500
Transportation	7,000	7,000	7,000	7,000	7,000	7,000
Clothing, Laundry and Dry Cleaning	1,500	1,500	1,500	1,500	1,500	1,500
Vehicle Insurance and Umbrella	11,000	11,000	11,000	11,000	11,000	11,000
Car Payment (Estimated Car Payment)	9,600	9,600	9,600	9,600	9,600	9,600
Total Operating Costs	272,056	272,056	272,056	272,056	272,056	272,056
Net Annual Income	705	705	705	705	705	705

EXHIBIT D

Post-Confirmation Financial Projections

Michigan Medical Group, P.C.

Michigan Medical Group - Annual Projections

	Jul-24 to Dec-24 Total		Jan-25 to Dec-25 Total		Jan-26 to Dec-26 Total		Jan-27 to Dec-27 Total		Jan-28 to Dec-28 Total		Jan-29 to Jul-29 Total	
Income												
Patient Pay	\$	15,000.00	\$	30,000.00	\$	30,000.00	\$	30,000.00	\$	30,000.00	\$	17,500.00
Insurance Reimbursement	\$	630,000.00	\$	1,260,000.00	\$	1,260,000.00	\$	1,260,000.00	\$	1,260,000.00	\$	735,000.00
Total Income	\$	645,000.00	\$	1,290,000.00	\$	1,290,000.00	\$	1,290,000.00	\$	1,290,000.00	\$	752,500.00
Expenses												
Rent	\$	36,000.00	\$	72,000.00	\$	72,000.00	\$	72,000.00	\$	84,000.00	\$	49,000.00
Comcast	\$	4,080.00	\$	8,160.00	\$	8,160.00	\$	8,160.00	\$	8,160.00	\$	4,760.00
DTE	\$	3,930.00	\$	7,860.00	\$	7,860.00	\$	7,880.00	\$	7,860.00	\$	4,585.00
Verizon	\$	900.00	\$	1,800.00	\$	1,800.00	\$	1,800.00	\$	1,800.00	\$	1,050.00
Copier Lease	\$	1,860.00	\$	3,720.00	\$	3,720.00	\$	3,720.00	\$	3,720.00	\$	2,170.00
Billing Company	\$	31,500.00	\$	63,000.00	\$	63,000.00	\$	63,000.00	\$	63,000.00	\$	36,750.00
Electronic Medical Records Service	\$	2,682.00	\$	5,364.00	\$	5,364.00	\$	5,364.00	\$	5,364.00	\$	3,129.00
Billing Clearinghouse	\$	8,280.00	\$	16,560.00	\$	16,560.00	\$	16,560.00	\$	16,560.00	\$	9,680.00
Alarm	\$	420.00	\$	840.00	\$	840.00	\$	840.00	\$	840.00	\$	490.00
Health Insurance	\$	28,200.00	\$	56,400.00	\$	56,400.00	\$	56,400.00	\$	56,400.00	\$	32,900.00
Unemployment Insurance	\$	3,000.00	\$	6,000.00	\$	6,000.00	\$	6,000.00	\$	6,000.00	\$	3,500.00
Malpractice Insurance	\$	7,000.00	\$	14,000.00	\$	16,000.00	\$	16,000.00	\$	16,000.00	\$	8,000.00
Workers Compensation Insurance	\$	4,800.00	\$	9,600.00	\$	9,600.00	\$	9,600.00	\$	9,600.00	\$	4,800.00
Supplies	\$	9,000.00	\$	18,000.00	\$	18,000.00	\$	18,000.00	\$	18,000.00	\$	10,500.00
Ultrasonounds	\$	9,000.00	\$	18,000.00	\$	30,600.00	\$	30,600.00	\$	30,600.00	\$	28,000.00
Miscellaneous	\$	3,000.00	\$	6,000.00	\$	6,000.00	\$	6,000.00	\$	6,000.00	\$	3,500.00
Payroll / Bookkeeping	\$	3,000.00	\$	6,000.00	\$	6,000.00	\$	6,000.00	\$	6,000.00	\$	3,500.00
Owner Pay	\$	136,360.00	\$	272,760.00	\$	272,760.00	\$	272,760.00	\$	272,760.00	\$	159,110.00
Payroll	\$	186,000.00	\$	372,000.00	\$	432,000.00	\$	432,000.00	\$	432,000.00	\$	266,000.00
FICA	\$	6,000.00	\$	49,324.14	\$	53,914.14	\$	53,914.14	\$	53,914.14	\$	33,561.09
FUTA	\$	24,662.07	\$	38,685.60	\$	42,285.60	\$	42,285.60	\$	42,285.60	\$	25,506.60
Service and Repair	\$	19,342.80	\$	12,000.00	\$	6,000.00	\$	6,000.00	\$	6,000.00	\$	7,000.00
Debtor Counsel	\$	42,000.00	\$	77,700.00	\$	-	\$	-	\$	-	\$	-
Allowed Priority Claim of IRS for MMG	\$	18,415.92	\$	36,831.84	\$	36,831.84	\$	36,831.84	\$	33,762.52	\$	-
Allowed Priority Claim of IRS for NS	\$	9,712.32	\$	19,424.64	\$	19,424.64	\$	19,424.64	\$	17,805.92	\$	-
Allowed Priority Claim of State of Michigan for MMG	\$	8,490.00	\$	16,980.00	\$	16,980.00	\$	16,980.00	\$	15,565.00	\$	-
Allowed Priority Claim of State of Michigan for NS	\$	1,728.00	\$	3,456.00	\$	3,456.00	\$	3,456.00	\$	3,168.00	\$	-
Class I Payment to Chase	\$	21,350.82	\$	42,701.64	\$	42,701.64	\$	42,701.57	\$	42,701.64	\$	24,909.29
Class V Payment to Unsecured	\$	10,000.00	\$	20,000.00	\$	20,000.00	\$	20,000.00	\$	20,000.00	\$	10,000.00
Total Expenses	\$	634,233.93	\$	1,275,167.86	\$	1,274,257.86	\$	1,274,257.79	\$	1,279,866.82	\$	732,380.98
Net Operating Income	\$	10,766.07	\$	14,832.14	\$	15,742.14	\$	15,742.21	\$	10,133.18	\$	20,119.02

EXHIBIT E

Ballot

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION - DETROIT**

IN THE MATTER OF:

Michigan Medical Group, P.C.¹,

Debtor.

Bankruptcy Case No. 23-50240

Hon. Mark A. Randon

Chapter 11

Subchapter V

**BALLOT FOR ACCEPTANCE OR REJECTION OF THE COMBINED
PLAN OF REORGANIZATION OF
MICHIGAN MEDICAL GROUP, P.C. AND NAJAM SYED**

The Debtors have filed the 1st Amended Combined Plan of Reorganization of Michigan Medical Group, P.C. and Najam Syed (the “Plan”) referred to in this Ballot. The Plan provides information to assist you in deciding how to vote your ballot. If you do not have a copy of the Plan, you may obtain a copy from Debtors’ counsel Ernest M. Hassan, III, Stevenson & Bullock, P.L.C., 26100 American Drive, Suite 500, Southfield, MI 48034, ehassan@sbplclaw.com.

You should review the Plan before you vote. You may wish to seek legal advice concerning the Plan and your classification and treatment under the Plan. If you hold claims or equity interest in more than one class, identify each class, amount of claim and acceptance or rejection separately. If you require additional ballots, you may obtain them from Debtors’ counsel.

If your ballot is not received by Ernest M. Hassan, III, Stevenson & Bullock, P.L.C., 26100 American Drive, Suite 500, Southfield, MI 48034 on or before March 25, 2024 and unless such deadline is not extended, your vote will not count as either an acceptance or rejection of the Plan.

If the Plan is confirmed by the Bankruptcy Court it will be binding on you whether or not you vote.

¹ The Debtors in these jointly administered cases include Michigan Medical Group, P.C. (Bankr. Case No. 23-50240) and Najam Syed (Bankr. Case No. 23-50241).

To have your vote count, you must complete and return this ballot to:

Ernest M. Hassan, III
Stevenson & Bullock P.L.C.
26100 American Drive, Suite 500
Southfield, Michigan 48034

NAME OF CREDITOR _____

TYPE OF CLAIM (Check one)

CLASS I	
CLASS II	
CLASS III	
CLASS V	

AMOUNT OF CLAIM \$ _____

MARK ONE ONLY: Accepts Plan _____

 Rejects Plan _____

SIGNATURE: _____

NAME: _____

TITLE: _____

ADDRESS: _____

DATE: _____

EXHIBIT F
Executory Contracts

Exhibit F

Executory Contract and Unexpired Leases

1. Parwick Pharmacy Holding LLC
22350 Wick Rd
Dearborn, MI 48128

Description:

Lease for real property located at 22350 Wick Rd, Taylor, MI 48128.

Cure Amount:

0

2. Centers for Medicare & Medicaid Services
7500 Security Boulevard
Baltimore, Maryland 21244

Description:

Any and all executory contracts with Medicare, which consist of Enrollment Agreements and Participating Supplier Agreements.

Cure Amount:

0